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नई दिल्ली, मई 4—मई 10, 2025, शनिवार/वैशाख 14—वैशाख 20, 1947

No. 17]

NEW DELHI, MAY 4-MAY 10, 2025, SATURDAY/VAISAKHA 14-VAISAKHA 20, 1947

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह पृथक संकलन के रूप में रखा जा सके Separate Paging is given to this Part in order that it may be filed as a separate compilation

> भाग II—खण्ड 3—उप-खण्ड (ii) PART II—Section 3—Sub-section (ii)

भारत सरकार के मंत्रालयों (रक्षा मंत्रालय को छोड़कर) द्वारा जारी किए गए सांविधिक आदेश और अधिसूचनाएं Statutory Orders and Notifications Issued by the Ministries of the Government of India (Other than the Ministry of Defence)

वित्त मंत्रालय

(वित्तीय सेवाएं विभाग)

नई दिल्ली, 24 मार्च, 2025

का.आ. 725.—बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 की धारा 9 की उप-धारा (3) के खंड (क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, केनरा बैंक के मुख्य महाप्रबंधक श्री डी. सुरेन्द्रन (जन्म तिथिः 21.5.1967) को कार्यभार ग्रहण करने की तारीख से उनकी अधिवर्षिता की आयु प्राप्त करने की तारीख अर्थात 31.5.2027 तक अथवा अगले आदेशों तक, जो भी पहले हो, पंजाब नैशनल बैंक में कार्यपालक निदेशक के पद पर नियुक्त करती है।

[ई फा. सं. 4/5(ii)/2023-बीओ-I] संजय कुमार मिश्र, अवर सचिव

2792 GI/2025 (1775)

MINISTRY OF FINANCE

(Department of Financial Services)

New Delhi, the 24th March, 2025

S.O. 725.—In exercise of powers conferred by clause (a) of sub-section (3) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, the Central Government hereby appoints Shri D Surendran (DoB: 21.05.1967), Chief General Manager, Canara Bank as Executive Director in Punjab National Bank, with effect from the date of assumption of charge of the post till the date of his attaining the age of superannuation i.e., 31.05.2027, or until further orders, whichever is earlier.

[e F. No. 4/5(ii)/2023-BO-I]

SANJAY KUMAR MISHRA, Under Secy.

नई दिल्ली. 24 मार्च. 2025

का.आ. 726.—बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 की धारा 9 की उप-धारा (3) के खंड (क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, केनरा बैंक के मुख्य महाप्रबंधक श्री एस. के. मजूमदार (जन्म तिथिः 15.1.1969) को कार्यभार ग्रहण करने की तारीख से तीन वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, केनरा बैंक में कार्यपालक निदेशक के पद पर नियुक्त करती है।

[ई फा. सं. 4/5(i)/2023-बीओ-I] संजय कुमार मिश्र, अवर सचिव

New Delhi, the 24th March, 2025

S.O. 726.—In exercise of powers conferred by clause (a) of sub-section (3) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, the Central Government hereby appoints Shri S K Majumdar (DoB: 15.01.1969), Chief General Manager, Canara Bank as Executive Director in Canara Bank for a period of three years with effect from the date of assumption of charge of the post, or until further orders, whichever is earlier.

[eF. No. 4/5(i)/2023-BO-I]

SANJAY KUMAR MISHRA, Under Secy.

नई दिल्ली. 2 अप्रैल. 2025

का.आ. 727.—भारतीय रिजर्व बैंक अधिनियम, 1934 की धारा 8 की उप-धारा (4) के साथ पठित उप-धारा (1) के खंड (क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, डॉ. पूनम गुप्ता (जन्म तिथि 7.5.1969), महानिदेशक, राष्ट्रीय अनुप्रयुक्त आर्थिक अनुसंधान परिषद, नई दिल्ली को कार्यभार ग्रहण करने की तारीख से तीन वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, भारतीय रिजर्व बैंक में उप-गवर्नर के पद पर नियुक्त करती है।

[ई फा. सं. 1/2/2023-बीओ-I] संजय कुमार मिश्र, अवर सचिव

New Delhi, the 2nd April, 2025

S.O. 727.—In exercise of the powers conferred by clause (a) of sub-section (1) read with sub-section (4) of section 8 of The Reserve Bank of India Act, 1934, the Central Government hereby appoints Dr. Poonam Gupta (DoB: 07.05.1969), Director General, National Council of Applied Economic Research, New Delhi, to the post of Deputy Governor, Reserve Bank of India, for a period of three years from the date of joining the post or until further orders, whichever is earlier.

[eF. No. 1/2/2023-BO-I] SANJAY KUMAR MISHRA, Under Secy.

नई दिल्ली, 11 अप्रैल, 2025

का.आ. 728.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पिठत बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, श्री सूरज श्रीवास्तव (जन्म तिथिः 23.12.1973) को अधिसूचना की तारीख से एक वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, यूनियन बैंक आफ इंडिया के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पुन: नामित करती है।

[ई फा. सं. 6/1(xi)/2024-बीओ-I]

विजय शंकर तिवारी. अवर सचिव

New Delhi, the 11th April, 2025

S.O. 728.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) read with sub-clause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970, the Central Government hereby re-nominates Shri Suraj Srivastava (DoB: 23.12.1973) as Part-time, Non-Official Director on the Board of Directors of Union Bank of India for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(xi)/2024-BO-I] VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली, 11 अप्रैल, 2025

का.आ. 729.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पठित बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, श्री अंजन तालुकदार (जन्म तिथिः 14.1.1967) को अधिसूचना की तारीख से एक वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, यूको बैंक के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पुन: नामित करती है।

[ई फा. सं. 6/1(x)/2024-बीओ-I]

विजय शंकर तिवारी, अवर सचिव

New Delhi, the 11th April, 2025

S.O. 729.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) read with subclause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970, the Central Government hereby re-nominates Shri Anjan Talukdar (DoB: 14.01.1967) as Part-time, Non-Official Director on the Board of Directors of UCO Bank, for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(x)/2024-BO-I]

VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली. 11 अप्रैल. 2025

का.आ. 730.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पिठत बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, श्री रिव कुमार अग्रवाल (जन्म तिथिः 6.8.1965) को अधिसूचना की तारीख से एक वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, युको बैंक के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पुन: नामित करती है।

[ई फा.सं. 6/1(ix)/2024-बीओ-I] विजय शंकर तिवारी, अवर सचिव

New Delhi, the 11th April, 2025

S.O. 730.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) read with sub-clause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970, the Central Government hereby re-nominates Shri Ravi Kumar Agrawal (DoB: 06.08.1965) as Part-time, Non-Official Director on the Board of Directors of UCO Bank, for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(ix)/2024-BO-I]

VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली. 11 अप्रैल. 2025

का.आ. 731.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पिठत बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, श्री शंकर लाल अग्रवाल (जन्म तिथिः 30.11.1959) को अधिसूचना की तारीख से एक वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, पंजाब एंड सिंध बैंक के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पुन: नामित करती है।

[ई फा.सं. 6/1(viii)/2024-बीओ-I] विजय शंकर तिवारी, अवर सचिव

New Delhi, the 11th April, 2025

S.O. 731.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (40 of 1980) read with sub-clause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1980, the Central Government hereby re-nominates Shri Shankar Lal Agarwal (DoB: 30.11.1959) as Part-time, Non-Official Director on the Board of Directors of Punjab & Sind Bank, for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(viii)/2024-BO-I]

VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली. 11 अप्रैल. 2025

का.आ. 732.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पठित बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, श्री सुरेश कुमार रुंगटा (जन्म तिथि: 7.7.1956) को अधिसूचना की तारीख से एक वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, इण्डियन ओवरसीज बैंक के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पन: नामित करती है।

[ई फा. सं. 6/1(vii)/2024-बीओ-I] विजय शंकर तिवारी. अवर सचिव

New Delhi, the 11th April, 2025

S.O. 732.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) read with sub-clause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970, the Central Government hereby re-nominates Shri Suresh Kumar Rungta (DoB: 07.07.1956) as Part-time, Non-Official Director on the Board of Directors of Indian Overseas Bank, for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(vii)/2024-BO-I]

VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली, 11 अप्रैल, 2025

का.आ. 733.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पिठत बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, श्री बी. चन्द्र रेड्डी (जन्म तिथिः 14.4.1958) को अधिसूचना की तारीख से एक वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, इण्डियन ओवरसीज बैंक के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पुन: नामित करती है।

[ई फा. सं. 6/1(vi)/2024-बीओ-I]

विजय शंकर तिवारी. अवर सचिव

New Delhi, the 11th April, 2025

S.O. 733.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) read with sub-clause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970, the Central Government hereby re-nominates Shri B. Chandra Reddy (DoB: 14.4.1958) as Part-time, Non-Official Director on the Board of Directors of Indian Overseas Bank, for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(vi)/2024-BO-I]

VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली, 11 अप्रैल, 2025

का.आ. 734.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पठित बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, श्री दीपक शर्मा (जन्म तिथिः 31.7.1976) को अधिसूचना की तारीख से एक वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, इण्डियन ओवरसीज बैंक के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पुन: नामित करती है।

[ई फा. सं. 6/1(v)/2024-बीओ-I] विजय शंकर तिवारी, अवर सचिव

New Delhi, the 11th April, 2025

S.O. 734.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) read with sub-clause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970, the Central Government hereby re-nominates Shri Deepak Sharma (DoB: 31.07.1976) as Part-time, Non-Official Director on the Board of Directors of Indian Overseas Bank, for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(v)/2024-BO-I]

VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली. 11 अप्रैल. 2025

का.आ. 735.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पिठत बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतदृद्वारा, श्री बालमुकंद सहाय

(जन्म तिथिः 5.1.1964) को अधिसूचना की तारीख से एक वर्ष की अवधि के लिए अथवा अगले आदेशों तक, जो भी पहले हो, इंडियन बैंक के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पुन: नामित करती है।

> [ई फा. सं. 6/1(iv)/2024-बीओ-I] विजय शंकर तिवारी. अवर सचिव

New Delhi, the 11th April, 2025

S.O. 735.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) read with sub-clause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970, the Central Government hereby re-nominates Shri Balmukund Sahay (DoB: 05.01.1964) as Part-time, Non-Official Director on the Board of Directors of Indian Bank for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(iv)/2024-BO-I]

VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली, 11 अप्रैल, 2025

का.आ. 736.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पठित बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, श्री प्रदीप प्राणलाल खिमानी (जन्म तिथिः 26.2.1959) को अधिसूचना की तारीख से एक वर्ष की अवधि के लिए अथवा अगले आदेशों तक, जो भी पहले हो, सेन्ट्रल बैंक आफ इंडिया के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पुन: नामित करती है।

[ई फा.सं. 6/1(ii)/2024-बीओ-I]

विजय शंकर तिवारी, अवर सचिव

New Delhi, the 11th April, 2025

S.O. 736.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) read with sub-clause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970, the Central Government hereby re-nominates Shri Pradip Pranlal Khimani (DoB: 26.02.1959) as Part-time, Non-Official Director on the Board of Directors of Central Bank of India, for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(ii)/2024-BO-I]

VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली, 11 अप्रैल, 2025

का.आ. 737.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पिठत बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, श्री विश्वेष कुमार गोयल (जन्म तिथिः 2.3.1963) को अधिसूचना की तारीख से एक वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, इंडियन बैंक के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पुन: नामित करती है।

[ई फा. सं. 6/1(iii)/2024-बीओ-I] विजय शंकर तिवारी, अवर सचिव

New Delhi, the 11th April, 2025

S.O. 737.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) read with sub-clause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970, the Central Government hereby re-nominates Shri Vishvesh Kumar Goel (DoB: 02.03.1963) as Part-time, Non-Official Director on the Board of Directors of Indian Bank, for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(iii)/2024-BO-I]

VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली, 11 अप्रैल, 2025

का.आ. 738.—राष्ट्रीयकृत बैंक (प्रबंध और प्रकीर्ण उपबंध) स्कीम, 1970 के खंड (3) के उप-खंड (1) के साथ पठित बैंककारी कंपनी (उपक्रमों का अर्जन और अंतरण) अधिनियम, 1970 (1970 का 5) की धारा 9 की उप-धारा (3) के खंड (ज) और उप-धारा (3क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, सुश्री निलनी पदमनाभन (जन्म तिथि: 20.7.1964) को अधिसूचना की तारीख से एक वर्ष की अविध के लिए अथवा अगले आदेशों तक, जो भी पहले हो, केनरा बैंक के निदेशक मंडल में अंशकालिक गैर-सरकारी निदेशक के पद पर पन: नामित करती है।

[ई फा.सं. 6/1(i)/2024-बीओ-I]

विजय शंकर तिवारी, अवर सचिव

New Delhi, the 11th April, 2025

S.O. 738.—In exercise of the powers conferred by clause (h) of sub-section (3) and sub-section (3A) of section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) read with sub-clause (1) of clause (3) of the Nationalised Banks (Management and Miscellaneous Provisions) Scheme, 1970, the Central Government hereby re-nominates Ms. Nalini Padmanabhan (DoB: 20.07.1964) as Part-time, Non-Official Director on the Board of Directors of Canara Bank, for a period of one year from the date of notification, or until further orders, whichever is earlier.

[eF. No. 6/1(i)/2024-BO-I]

VIJAY SHANKAR TIWARI, Under Secy.

नई दिल्ली, 17 अप्रैल, 2025

का.आ. 739.—बीमा विनियामक और विकास प्राधिकरण अधिनियम, 1999 (1999 का 41) की धारा 4 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्द्वारा, डॉ. एम. पी. तिन्गराला, भूतपूर्व अपर सचिव, वित्तीय सेवाएं विभाग के स्थान पर श्री प्रशांत कुमार गोयल, संयुक्त सचिव, वित्तीय सेवाएं विभाग को तत्काल प्रभाव से और अगले आदेशों तक, भारतीय बीमा विनियामक और विकास प्राधिकरण में अंशकालिक सदस्य के रूप में नामित करती है।

[फा.सं. ए -11013/03/2024-बीमा-I]

नेहा चौहान, संयुक्त निदेशक

New Delhi, the 17th April, 2025

S.O. 739.—In exercise of the powers conferred by section 4 of the Insurance Regulatory and Development Authority Act, 1999 (41 of 1999), the Central Government hereby nominates Shri Parshant Kumar Goyal, Joint Secretary, Department of Financial Services as part-time member of the Insurance Regulatory and Development Authority of India with immediate effect and until further orders, *vice* Dr. M. P. Tangirala, former Additional Secretary, Department of Financial Services.

[F. No. A-11013/03/2024-Ins-I]

NEHA CHAUHAN, Jt. Director

नई दिल्ली, 17 अप्रैल, 2025

का.आ. 740.—भारतीय जीवन बीमा निगम अधिनियम, 1956 (1956 का 31) की धारा 4(2)(घ) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा, डॉ. एम. पी. तिन्गराला, भूतपूर्व अपर सिचव, वित्तीय सेवाएं विभाग के स्थान पर श्री प्रशांत कुमार गोयल, संयुक्त सिचव, वित्तीय सेवाएं विभाग को तत्काल प्रभाव से और अगले आदेशों तक, भारतीय जीवन बीमा निगम के बोर्ड में निदेशक नामित करती है।

[फा.सं. ए-11013/03/2024-बीमा-I] नेहा चौहान, संयुक्त निदेशक

New Delhi, the 17th April, 2025

S.O. 740.—In exercise of the powers conferred by Section 4(2)(d) of the Life Insurance Corporation of India Act, 1956 (31 of 1956), the Central Government hereby nominates, Shri Parshant Kumar Goyal, Joint Secretary, Department of Financial Services as Director on the Board of the Life Insurance Corporation of India, with immediate effect and until further orders, *vice* Dr. M. P. Tangirala, former Additional Secretary, Department of Financial Services.

[F. No. A-11013/03/2024-Ins-I] NEHA CHAUHAN, Jt. Director

(राजस्व विभाग) (केन्द्रीय प्रत्यक्ष कर बोर्ड)

नई दिल्ली, 1 मई, 2025

का.आ. 741.—केंद्र सरकार, राजभाषा (संघ के शासकीय प्रयोजनों के लिए प्रयोग) नियम, 1976 के नियम 10 के उप-नियम (4) के अनुसरण में राजस्व विभाग के केंद्रीय प्रत्यक्ष कर बोर्ड के अधीन निम्नलिखित कार्यालयों, जिनके 80 प्रतिशत से अधिक कर्मचारियों ने हिंदी का कार्य साधक ज्ञान प्राप्त कर लिया है, को अधिसूचित करती है:—

प्रधान मुख्य आयकर आयक्त, गुजरात, अहमदाबाद

क्रम सं.	कार्यालय का नाम
1	कार्यालय प्रधान मुख्य आयकर आयुक्त, गुजरात,अहमदाबाद
2	कार्यालय आयकर आयुक्त(प्रशासन एवं करदाता सेवाएँ),अहमदाबाद
3	कार्यालय अपर/संयुक्त आयकर आयुक्त(मु.)(प्रशा.),अहमदाबाद
4	कार्यालय उप/संयुक्त आयकर आयुक्त(मु.)(प्रशा.),अहमदाबाद
5	कार्यालय उप/संयुक्त आयकर आयुक्त(मु.)(संपदा),अहमदाबाद
6	कार्यालय आयकर अधिकारी(मु.)(प्रशा.),अहमदाबाद
7	कार्यालय आयकर अधिकारी (जनसंपर्क अधिकारी), अहमदाबाद
8	कार्यालय आयकर अधिकारी(कल्याण),अहमदाबाद
9	कार्यालय अपर/संयुक्त आयकर आयुक्त(मु.)(कार्मिक),अहमदाबाद
10	कार्यालय उप/सहायक आयकर आयुक्त(मु.)(कार्मिक),अहमदाबाद
11	कार्यालय आयकर अधिकारी(मु.)(कार्मिक),अहमदाबाद
12	कार्यालय आयकर अधिकारी(एम.एस.टी.यू.), अहमदाबाद
13	कार्यालय अपर/संयुक्त आयकर आयुक्त (मु.)(समन्वय एवं करदाता सेवाएं), अहमदाबाद
14	कार्यालय उप/सहायक आयकर आयुक्त (मु.)(समन्वय एवं करदाता सेवाएं), अहमदाबाद
15	कार्यालय आयकर अधिकारी(मु.)(समन्वय),अहमदाबाद
16	कार्यालय आयकर अधिकारी(एसडबल्यूसीसी एवं टीपीएस),अहमदाबाद
17	कार्यालय अपर/संयुक्त आयकर आयुक्त (कम्प्यूटर ऑपरेशन), अहमदाबाद
18	कार्यालय उप/सहायक आयकर आयुक्त (कम्प्यूटर ऑपरेशन), अहमदाबाद

19 कार्यानव अपरासंदुक अपकर आयुक्त (पदाणि), अहमरावाद 20 कार्यानव उपभारावक आयवकर आयुक्त (प्राणाणी), अहमरावाद 21 कार्यानव अपरामें पुक्क अपवकर आयुक्त (प्राणाणी), अहमरावाद 22 कार्यानव अपरासंदुक आयवकर आयुक्त (मृ.)(त्याविक), अहमरावाद 23 कार्यानव आयकर अधिकारी(मृ.)(त्याविक), अहमरावाद 24 कार्यानव आयकर अधिकारी(मृ.)(त्याविक), अहमरावाद 25 कार्यानव आयकर अधिकारी(मृ.)(त्याविक), अहमरावाद 26 कार्यानव आयकर अधिकारी(मृ.)(त्याविक), अहमरावाद 27 कार्यानव आयकर अधिकारी(मृ.)(त्याविक), अहमरावाद 28 कार्यानव अपवकर अधिकारी(मृ.)(ल्याविक), अहमरावाद 29 कार्यानव अपवकर अधिकारी (मृ.)(अहिंड), अहमरावाद 30 कार्यानव अपवकर अधिकारी (सृ.)(अहिंड), अहमरावाद 31 कार्यानव अपवकर अधिकारी (आई.ण्.क्डी)(मृ.)(अहिंड) (एमण्मी), अहमदावाद 32 कार्यानव अपवकर अधिकारी (आई.ण्.क्डी)(मृ.)अहमरावाद 33 कार्यानव आयकर अधिकारी (आई.ण्.क्डी)(मृ.)अहमरावाद 34 कार्यानव आयकर अधिकारी (आई.ण्.क्डी)(मृ.)अहमरावाद 35 कार्यानव आयकर अधिकारी (आई.ण्.क्डी)(मृ.)-अहमरावाद 36 कार्यानव आयकर अधिकारी (आई.ण्.क्डी)(मृ.)-अहमरावाद 37 कार्यानव आयकर अधिकारी (आई.ण्.क्डी)-अहमरावाद 38 कार्यानव आयकर अधिकारी (आई.ण्.क्डी)-अहमरावाद 39 कार्यानव आयकर अधिकारी (आई.ण्.क्डी)-अहमरावाद 30 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 31 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 32 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 33 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 34 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 35 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 36 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 37 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 38 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 39 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 40 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 41 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 42 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 43 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 44 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 45 कार्यानव आयकर अधिकारी (आई.ण्.क्डी-)-अहमरावाद 46 कार्यानव आयकर अधिकारी (आई.ण्.क्डी		
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22 कार्यालय आगर/संयुक्त आयकर आयुक्त(स्),(न्यायिक), अहमराबाद 23 कार्यालय उप/सहायक आयकर आयुक्त(स्),(न्यायिक), अहमराबाद 24 कार्यालय आयकर अधिकारी(स्),(न्यायिक), अहमराबाद 25 कार्यालय आयकर अधिकारी(स्),(न्यायिक), अहमराबाद 26 कार्यालय आयकर अधिकारी(स्),(न्यायिक), अहमराबाद 27 कार्यालय आयकर अधिकारी(स्),(न्यायिक), अहमराबाद 28 कार्यालय आयकर अधिकारी (स्),(ऑडिट), अहमराबाद 29 कार्यालय आयकर अधिकारी (स्),(ऑडिट), अहमराबाद 30 कार्यालय आयकर अधिकारी (स्),(ऑडिट), अहमराबाद 31 कार्यालय आयकर अधिकारी (आई.ए.सी-)-1, अहमराबाद 32 कार्यालय आयकर अधिकारी (आई.ए.सी-)-1, अहमराबाद 33 कार्यालय आयकर अधिकारी (आई.ए.सी-)-2, अहमराबाद 34 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, अहमराबाद 35 कार्यालय आयकर अधिकारी (आई.ए.सी-)-5, अहमराबाद 36 कार्यालय आयकर अधिकारी (आई.ए.सी-)-6, अहमराबाद 37 कार्यालय आयकर अधिकारी (आई.ए.सी-)-7, अहमराबाद 38 कार्यालय आयकर अधिकारी (आई.ए.सी-)-7, अहमराबाद 39 कार्यालय आयकर अधिकारी (आई.ए.सी-)-1, वहोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.सी-)-1, वहोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.सी-)-1, वहोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, उहोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, उहोदरा 44 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, रहोदरा 45 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, रहोदरा 46 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, राजकोट 47 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, राजकोट 48 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, राजकोट 49 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, राजकोट 40 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, राजकोट 41 कार्यालय आयकर अधिकारी (आई.ए.सी-)-3, राजकोट 42 कार्यालय आयकर अधिकारी (आई.ए.सी-)-2, राजकोट 43 कार्यालय आयकर अधिकारी (आई.ए.सी-)-2, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.सी-)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.सी-)-2, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.सी-)-2, राजवाय 47 कार्यालय आयकर अधिकारी (आई.ए.सी-)-2, राजकाट 48 कार्यालय आयकर अधिकारी (आई.ए.सी-)-2, यु.स्यावाय 49 कार्यालय अपयकर अधिकारी (आई.ए.सी-)-2, यु.स्यावाय 50 कार्यालय अपयकर अधिकारी, (आई.ए.सी-)-2, अहमराबाय 51 कार्यालय अपयकर अधिकारी, (आई.ए.सी-)-2, अहमराबाय 52 कार्यालय अपयकर अधिकारी, (आई.ए.सी-)-2, अहमराबाय 53 कार्यालय अपयकर अधिकारी, (आई.ए.सी-)-2, अहमराबाय 54 कार्यालय अपयकर अधिकारी, (आई.ए	20	
23 कार्यालय उपासहायक आयकर आयुक्त(म्),(त्यापिक), अहमदाबाद 24 कार्यालय आयकर अधिकारी(मु.),त्यापिक), अहमदाबाद 25 कार्यालय आयकर अधिकारी(मु.),त्यापिक), अहमदाबाद 26 कार्यालय आयकर अधिकारी(मु.),त्यापिक), अहमदाबाद 27 कार्यालय आयकर अधिकारी (मु.)(लीडिट), अहमदाबाद 28 कार्यालय आयकर अधिकारी (मु.)(लीडिट), अहमदाबाद 29 कार्यालय आयकर अधिकारी (मु.)(लीडिट), अहमदाबाद 30 कार्यालय अपयकर अधिकारी (मु.)(लीडिट), अहमदाबाद 31 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 32 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4,अहमदाबाद 33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4,अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4,अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, महोमत्याद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, महोमत्याद 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वहोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वहोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वहोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, कोर्यार 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 47 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 48 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 49 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, रुरत 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, सुरत 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, सुरत 47 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, कहमदाबाद 48 कार्यालय अपरसंयुक्त आयकर आयुक्त(बीआर)(आईरीएटी)-1,अहमदाबाद 49 कार्यालय अपरसंयुक्त अपरक्त आयुक्त(बीपरी)-2,अहमदाबाद 50 कार्यालय अपरसंय अधिकारी, (आईरीएटी)-2,0,अहमदाबाद 51 कार्यालय अपरसंय अधिकारी, (आईरीएटी)-2,0,अहमदाबाद	21	कार्यालय आयकर आयुक्त(न्यायिक),अहमदाबाद
24 कार्यालय आयकर अधिकारी(मु.)(न्यायिक), अहमदाबाद 25 कार्यालय आयकर अधिकारी(भु.)(न्यायिक-1), अहमदाबाद 26 कार्यालय आयकर अधिकारी(भु.)(न्यायिक-1), अहमदाबाद 27 कार्यालय आयकर अधुकारी(भु.)(ऑडिट), अहमदाबाद 28 कार्यालय आयकर अधुकारी (मु.)(ऑडिट), अहमदाबाद 29 कार्यालय आयकर अधुकारी (मु.)(ऑडिट), अहमदाबाद 30 कार्यालय अपयकर अधुकारी (मु.)(ऑडिट), अहमदाबाद 31 कार्यालय अपयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 32 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4,अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 30 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 31 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 32 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, कार्यात्य 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, कार्यात्य 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, रु.त 48 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, सु.त 49 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, सु.त 50 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, सु.रत 51 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, सु.स्त 52 कार्यालय अपरसंयुक्त आयकर आयुक्त(अटीएटी)-2,अहमदाबाद 53 कार्यालय अपरसंयुक्त आयकर आयुक्त(अटीएटी)-2,अहमदाबाद 54 कार्यालय अपरसंयुक्त अपरसंयु	22	कार्यालय अपर/संयुक्त आयकर आयुक्त(मु.)(न्यायिक), अहमदाबाद
25 कार्यालय आयकर अधिकारी(भू),(न्यायिक-1), अहमदाबाद 26 कार्यालय आयकर अधिकारी(ओएसडी)(न्यायिक), अहमदाबाद 27 कार्यालय आयकर अधिकारी (भू),(अधिट), अहमदाबाद 28 कार्यालय आयकर अधिकारी (भू),(अधिट), अहमदाबाद 29 कार्यालय अपरभंसुक आयकर आयुक्त (ओएसडी)(मू.)(अधिट) (एसएपी), अहमदाबाद 30 कार्यालय अपरभंसुक आयकर अधुकारी (आई.ए.पी.)-1, अहमदाबाद 31 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, अहमदाबाद 32 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, अहमदाबाद 33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5, अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6, अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-7, अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, -1, अहमदाबाद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, -1, वहोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, -1, वहोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वहोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वहोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, -1, -1, -1, -1, -1, -1, -1, -1, -1,	23	कार्यालय उप/सहायक आयकर आयुक्त(मु.)(न्यायिक), अहमदाबाद
26 कार्यालय आयकर अधिकारी(ऑएसडी)(न्यायिक), अहमदाबाद 27 कार्यालय आयकर अपुक्त(ऑडिट), अहमदाबाद 28 कार्यालय आयकर अधिकारी (मु.)(ऑडिट), अहमदाबाद 29 कार्यालय अपयकर अधिकारी (मु.)(ऑडिट), अहमदाबाद 30 कार्यालय अपयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 31 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 32 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2,अहमदाबाद 33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2,अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3,अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-7,अहमदाबाद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, बडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, बडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, बडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 48 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 49 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 48 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 49 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 50 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, स्मयाबाद 51 कार्यालय अपयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 52 कार्यालय अपयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 53 कार्यालय अपयकर अधिकारी (आई.ए.पी.)-2, सहमदाबाद 54 कार्यालय अपयकर अधिकारी, (आई.ट.ए.टी.)-2, सहमदाबाद 55 कार्यालय अपयकर अधिकारी, (आई.ट.ए.टी.)-2, अहमदाबाद 56 कार्यालय अपयकर अधिकारी, (आई.ट.ए.टी.)-2, अहमदाबाद 57 कार्यालय अपयकर अधिकारी, (आई.ट.ए.टी.)-2, अहमदाबाद	24	कार्यालय आयकर अधिकारी(मु.)(न्यायिक), अहमदाबाद
27 कार्यालय आयकर अधुकारी (मु.)(ऑडिट), अहमदाबाद 28 कार्यालय आयकर अधिकारी (मु.)(ऑडिट), अहमदाबाद 29 कार्यालय अपर्भंयुक्त आयकर आयुक्त(ऑडिट), अहमदाबाद 30 कार्यालय संयुक्त आयकर आयुक्त (ओएसडी)(मु.)(ऑडिट) (एसएपी), अहमदाबाद 31 कार्यालय संयुक्त आयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 32 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, अहमदाबाद 33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6, अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6, अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6, अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6, अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-7, अहमदाबाद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 48 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 49 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 48 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 49 कार्यालय अपरकर अधिकारी (आई.ए.पी.)-1, राजकोट 50 कार्यालय अपरकर अधिकारी (आई.ए.पी.)-1, राजकोट 51 कार्यालय अपरकर अधिकारी (आई.ए.पी.)-1, राजकाट 52 कार्यालय अपरल्पलंडीआर)(आई.टी.ए.पी.)-1, अहमदाबाद 53 कार्यालय अपरल्पलंडीआर)(आई.टी.ए.पी.)-1, अहमदाबाद 54 कार्यालय अपरल्पलंडीआर)(आई.टी.ए.पी.)-2, अहमदाबाद 55 कार्यालय अपरल्पलंडीआर)(आई.टी.ए.पी.)-3, अहमदाबाद 56 कार्यालय अपरल्पलंडीआर)(आई.टी.ए.पी.)-2, अहमदाबाद	25	कार्यालय आयकर अधिकारी(मु.)(न्यायिक-1), अहमदाबाद
28 कार्यालय आयकर अधिकारी (मु.)(ऑडिट), अहमदाबाद 29 कार्यालय अपर-भंयुक्त आयकर आयुक्त (ऑएसडी)(मू.)(ऑडिट) (एसएपी), अहमदाबाद 30 कार्यालय अयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 31 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2,अहमदाबाद 32 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3,अहमदाबाद 33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3,अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4,अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6,अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-7,अहमदाबाद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राडोदरा 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 48 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 49 कार्यालय अयकर अधिकारी (आई.ए.पी.)-3, राजकोट 40 कार्यालय अयकर अधिकारी (आई.ए.पी.)-3, राजकोट 41 कार्यालय अयकर अधिकारी (आई.ए.पी.)-3, राजकोट 42 कार्यालय अयकर अधिकारी (आई.ए.पी.)-3, राजकोट 43 कार्यालय अयकर अधिकारी (आई.ए.पी.)-3, राजकोट 44 कार्यालय अयकर अधिकारी (आई.ए.पी.)-3, राजकोट 45 कार्यालय अयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय अयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय अयकर अधिकारी (आई.ए.पी.)-3, राजकोट 48 कार्यालय अयकर अधिकारी (आई.ए.पी.)-3, राजकोट 59 कार्यालय अयकर अधिकारी (आई.ए.पी.)-1, राजकाट 50 कार्यालय अयकर अधिकारी (आई.ए.पी.)-1, राजकाट 51 कार्यालय अयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 52 कार्यालय अयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 53 कार्यालय अयकर अधिकारी, (आई.टी.एटी)-2, शहमदाबाद 54 कार्यालय अयकर अधिकारी, (आई.टी.एटी)-2(1), अहमदाबाद 55 कार्यालय अयकर अधिकारी, (आई.टी.एटी)-2(1), अहमदाबाद	26	कार्यालय आयकर अधिकारी(ओएसडी)(न्यायिक), अहमदाबाद
कार्यालय अपर/संयुक्त आयकर आयुक्त(ऑडिट), अहमदाबाद अर्थालय अंपुक्त (ओएसडी)(मू.)(ऑडिट) (एसएपी), अहमदाबाद अर्थालय अंपुक्त (ओएसडी)(मू.)(ऑडिट) (एसएपी), अहमदाबाद अर्थालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद अर्थालय आयकर अधिकारी (आई.ए.पी.)-2,अहमदाबाद अर्थालय आयकर अधिकारी (आई.ए.पी.)-3,अहमदाबाद अर्थालय आयकर अधिकारी (आई.ए.पी.)-3,अहमदाबाद अर्थालय आयकर अधिकारी (आई.ए.पी.)-4,अहमदाबाद अर्थालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद अर्थालय आयकर अधिकारी (आई.ए.पी.)-7,अहमदाबाद अर्थालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद अर्थालय आयकर अधिकारी (आई.ए.पी.)-1, नहोददरा कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, नहोददरा कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, नहोददरा कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वहोददरा कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वहोददरा कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, अहमदाबाद कार्यालय आयकर आयकर आयकर आयकर आयकर आयकर आयकर आयक	27	
30 कार्यालय संयुक्त आयकर अधुक्त (ओएसडी)(सु.)(ऑडिट) (एसएपी), अहमदाबाद 31 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 32 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2,अहमदाबाद 33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3,अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4,अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-7,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-7,अहमदाबाद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.), जामनगर 46 कार्यालय आयकर अधिकारी (ऑड.ए.पी.), जामनगर 47 कार्यालय आयकर अधिकारी (ऑड.ए.पी.), जामनगर 48 कार्यालय आयकर अधिकारी (ऑड.ट)(आई.ए.पी.)-2, स्रत 49 कार्यालय आयकर अधिकारी (ऑड.ट)(आई.ए.पी.)-3, स्रत 50 कार्यालय आयकर अधिकारी (ऑड.ट)(आई.ए.पी.)-3, क्रमदाबाद 51 कार्यालय आयकर अधिकारी (आई.ट)(आई.ए.पी.)-3, क्रमदाबाद 52 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1(1),अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 54 कार्यालय आयकर अधुकारी, (आईटीएटी)-2(1),अहमदाबाद 55 कार्यालय आयकर अधुकारी, (आईटीएटी)-2(1),अहमदाबाद 56 कार्यालय आयकर अधुकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2(1),अहमदाबाद 58 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2(1),अहमदाबाद 59 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2(1),अहमदाबाद 50 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2(1),अहमदाबाद	28	
31 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 32 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2,अहमदाबाद 33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3,अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (आंडेट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (आंडेट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (आंडेट)(आई.ए.पी.)-1, मुरत 51 कार्यालय आयकर अधिकारी (आंडेट)(आई.ए.पी.)-1,अहमदाबाद 52 कार्यालय आयकर अधिकारी (आंडेट)(टी)-1(1),अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1(1),अहमदाबाद 55 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2(1),अहमदाबाद 56 कार्यालय आयकर अधकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2(1),अहमदाबाद 58 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2(1),अहमदाबाद 59 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2(1),अहमदाबाद 50 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2(1),अहमदाबाद	29	कार्यालय अपर/संयुक्त आयकर आयुक्त(ऑडिट), अहमदाबाद
32 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2,अहमदाबाद 33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3,अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, गांधीनगर 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 48 कार्यालय आयकर अधिकारी (आंडेट)(आई.ए.पी.)-3, स्रत 49 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, स्रत 50 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-1, अहमदाबाद 51 कार्यालय आयकर अधिकारी (आंडेट)एटी)-1(1),अहमदाबाद 52 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 55 कार्यालय आयकर अधकारी, (आईटीएटी)-2(1),अहमदाबाद 56 कार्यालय आयकर अधकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 58 कार्यालय आयकर अधकारी, (आईटीएटी)-2(1),अहमदाबाद 59 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 50 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 51 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद	30	कार्यालय संयुक्त आयकर आयुक्त (ओएसडी)(मु.)(ऑडिट) (एसएपी), अहमदाबाद
33 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3,अहमदाबाद 34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4,अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-7,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, अहमदाबाद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, जामनगर 47 कार्यालय आयकर अधिकारी (ऑडट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडट)(आई.ए.पी.)-1, सूरत 49 कार्यालय आयकर अधिकारी (ऑडट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 51 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 52 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 53 कार्यालय आयकर अधिकारी, (आई.ट.पी.), अहमदाबाद 54 कार्यालय आयकर आधिकारी, (आई.ट.पी.)-1, आहमदाबाद 55 कार्यालय आयकर आधिकारी, (आई.ट.पी.)-2, अहमदाबाद 56 कार्यालय आयकर आधिकारी, (आई.ट.पी.)-2, अहमदाबाद 57 कार्यालय आयकर आधिकारी, (आई.ट.पी.)-2, अहमदाबाद 58 कार्यालय आयकर आधिकारी, (आई.ट.पी.)-2, अहमदाबाद 59 कार्यालय आयकर अधिकारी, (आई.ट.पी.)-2, अहमदाबाद 50 कार्यालय आयकर अधिकारी, (आई.ट.पी.)-2, आहमदाबाद 51 कार्यालय आयकर अधिकारी, (आई.ट.पी.)-2, आहमदाबाद 52 कार्यालय आयकर अधिकारी, (आई.ट.पी.)-2, आहमदाबाद 53 कार्यालय आयकर अधिकारी, (आई.ट.पी.)-2, आहमदाबाद 54 कार्यालय आयकर अधिकारी, (आई.ट.पी.)-2, आहमदाबाद 55 कार्यालय आयकर अधिकारी, (आई.ट.पी.)-2, आहमदाबाद 56 कार्यालय आयकर अधिकारी, (आई.ट.पी.)-2, आहमदाबाद	31	कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद
34 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4,अहमदाबाद 35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-7,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1,अहमदाबाद 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, बडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, बडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, बडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, बडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 48 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 49 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, सूरत 49 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-1, सूरत 50 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, सूरत 51 कार्यालय आयकर अधिकारी (आई.ए.पी.), बलसाड 52 कार्यालय आयकर अधिकारी (आई.ए.पी.), अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आई.टीएटी)-1(1), अहमदाबाद 54 कार्यालय आयकर आधिकारी, (आई.टीएटी)-1(1), अहमदाबाद 55 कार्यालय आयकर आधिकारी, (आई.टीएटी)-2, अहमदाबाद 56 कार्यालय अपरार्यमंयुक्त आयकर आयुक्त(अर्डिटीएटी)-2(1), अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आई.टीएटी)-2(1), अहमदाबाद 58 कार्यालय आयकर अधिकारी, (आई.टीएटी)-2(1), अहमदाबाद 59 कार्यालय आयकर अधिकारी, (आई.टीएटी)-2(1), अहमदाबाद 50 कार्यालय अपरार्यमंयुक्त आयकर आयुक्त(अर्डिटीएटी)-2(1), अहमदाबाद 51 कार्यालय अपरार्यमंयुक्त अपकर आयुक्त(अर्डिटीएटी)-2(1), अहमदाबाद 51 कार्यालय अपरार्यमंयुक्त अपकर आयुक्त(अर्डिटीएटी)-2(1), अहमदाबाद 51 कार्यालय अपकर अधिकारी, (आई.टीएटी)-2(1), अहमदाबाद	32	कार्यालय आयकर अधिकारी (आई.ए.पी.)-2,अहमदाबाद
35 कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद 36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.), गांधीनगर 38 कार्यालय आयकर अधिकारी (आई.ए.पी.), गांधीनगर 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, वडोदरा 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-1, सूरत 49 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-2, सूरत 50 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-3, सूरत 51 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-3, सूरत 52 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1), अहमदाबाद 54 कार्यालय अपकर अधिकारी, (आईटीएटी)-2, शहमदाबाद 55 कार्यालय अपकर अधुक्तर(डीआर)(आईटीएटी)-2, शहमदाबाद 56 कार्यालय अपररसंयुक्त आयकर आयुक्तर(आईटीएटी)-2(1), अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद 58 कार्यालय अपररसंयुक्त आयकर आयुक्तर(आईटीएटी)-2(1), अहमदाबाद	33	
36 कार्यालय आयकर अधिकारी (आई.ए.पी.)-6,अहमदाबाद 37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-7,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, गांधीनगर 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-1, सूरत 49 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-2, सूरत 50 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-3, सूरत 51 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-3, सूरत 52 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1(1), अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1), अहमदाबाद 54 कार्यालय आयकर अधिकारी, (आईटीएटी)-2, अहमदाबाद 55 कार्यालय आयकर अधुक्त(डीआर)(आईटीएटी)-2(1), अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद 58 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद	34	कार्यालय आयकर अधिकारी (आई.ए.पी.)-4,अहमदाबाद
37 कार्यालय आयकर अधिकारी (आई.ए.पी.)-7,अहमदाबाद 38 कार्यालय आयकर अधिकारी (आई.ए.पी.), गांधीनगर 39 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, वडोदरा 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (ऑडट)(आई.ए.पी.)-1, सूरत 47 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-2, सूरत 49 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-3, सूरत 51 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.), बलसाड 52 कार्यालय अपयकर अधिकारी (आईटीएटी)-1(1), अहमदाबाद 53 कार्यालय अपयकर अधिकारी, (आईटीएटी)-1(1), अहमदाबाद 54 कार्यालय अपयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1), अहमदाबाद 56 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1), अहमदाबाद 57 कार्यालय अपर-संयुक्त आयकर आयुक्त(आईटीएटी)-2(1), अहमदाबाद 58 कार्यालय अपर-संयुक्त आयकर आयुक्त(आईटीएटी)-2(1), अहमदाबाद 59 कार्यालय अपर-संयुक्त आयकर आयुक्त(आईटीएटी)-2(1), अहमदाबाद	35	कार्यालय आयकर अधिकारी (आई.ए.पी.)-5,अहमदाबाद
38 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा 40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, वडोदरा 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 47 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-2, सूरत 49 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-3, सूरत 51 कार्यालय आयकर अधिकारी (आईटए.पी.), वलसाड 51 कार्यालय आयकर अधिकारी (आईटीएटी)-1(1), अहमदाबाद 52 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1), अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-2, अहमदाबाद 54 कार्यालय अपपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1), अहमदाबाद 55 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद	36	कार्यालय आयकर अधिकारी (आई.ए.पी.)-6,अहमदाबाद
अश्र कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा	37	कार्यालय आयकर अधिकारी (आई.ए.पी.)-7,अहमदाबाद
40 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा 41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.), जामनगर 47 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-2, सूरत 49 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.), बलसाड 51 कार्यालय आयकर अधिकारी (आई.ए.पी.), बलसाड 52 कार्यालय आयकर अधिकारी (आई.ए.पी.), अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1), अहमदाबाद 54 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1), अहमदाबाद 55 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद 58 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद	38	कार्यालय आयकर अधिकारी (आई.ए.पी.), गांधीनगर
41 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा 42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.), जामनगर 47 कार्यालय आयकर अधिकारी (ऑडट)(आई.ए.पी.)-1, स्रत 48 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-2, स्रत 49 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, स्रत 50 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.), वलसाड 51 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 52 कार्यालय अपर/संयुक्त आयकर आयुक्त(डीआर)(आईटीएटी)-1,अहमदाबाद 53 कार्यालय अपर/संयुक्त आयकर आयुक्त(डीटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(डीटिटी)-2,अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद	39	कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, वडोदरा
42 कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, वडोदरा 43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.), जामनगर 47 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-2, सूरत 49 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (ऑडेट)(आई.ए.पी.), वलसाड 51 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 52 कार्यालय अपर/संयुक्त आयकर आयुक्त(अडिटीएटी)-1(1), अहमदाबाद 53 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-1(1), अहमदाबाद 54 कार्यालय अपर/संयुक्त आयकर आयुक्त(अडिटीएटी)-2(1), अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1), अहमदाबाद 56 कार्यालय अपर/ अधिकारी, (आईटीएटी)-2(1), अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1), अहमदाबाद	40	कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, वडोदरा
43 कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट 44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.), जामनगर 47 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-2, सूरत 49 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.), वलसाड 51 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 52 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1,अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर अधुकारी, (आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(डीएटी)-2,अहमदाबाद 56 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद	41	कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, वडोदरा
44 कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट 45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.), जामनगर 47 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-2, सूरत 49 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.), वलसाड 51 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 52 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1,अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(डीआर)(आईटीएटी)-2(1),अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-3,अहमदाबाद	42	कार्यालय आयकर अधिकारी (आई.ए.पी.)-4, वडोदरा
45 कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट 46 कार्यालय आयकर अधिकारी (आई.ए.पी.), जामनगर 47 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-2, सूरत 49 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.), वलसाड 51 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 52 कार्यालय अपर/संयुक्त आयकर आयुक्त(अईटीएटी)-1(1),अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर अधिकारी, (आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(अईटीएटी)-2(1),अहमदाबाद 56 कार्यालय अपर/संयुक्त आयकर अधुक्तरी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद	43	कार्यालय आयकर अधिकारी (आई.ए.पी.)-1, राजकोट
46 कार्यालय आयकर अधिकारी (आई.ए.पी.), जामनगर 47 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-2, सूरत 49 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.), वलसाड 51 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 52 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1,अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर अधुकारी, (आईटीएटी)-1(1),अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 56 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 58 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद	44	कार्यालय आयकर अधिकारी (आई.ए.पी.)-2, राजकोट
47 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-1, सूरत 48 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-2, सूरत 49 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 51 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1,अहमदाबाद 52 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-1(1),अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1),अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर अधिकारी, (आईटीएटी)-3,अहमदाबाद	45	कार्यालय आयकर अधिकारी (आई.ए.पी.)-3, राजकोट
48 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-2, सूरत 49 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 51 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1,अहमदाबाद 52 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-1(1),अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1),अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद	46	कार्यालय आयकर अधिकारी (आई.ए.पी.), जामनगर
49 कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, सूरत 50 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 51 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1,अहमदाबाद 52 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-1(1),अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1),अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद	47	कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-1, सूरत
50 कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड 51 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1,अहमदाबाद 52 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-1(1),अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1),अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद	48	कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-2, सूरत
51 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1,अहमदाबाद 52 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-1(1),अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1),अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद	49	कार्यालय आयकर अधिकारी (ऑडिट)(आई.ए.पी.)-3, सूरत
52 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-1(1) ,अहमदाबाद 53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1) ,अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद	50	कार्यालय आयकर अधिकारी (आई.ए.पी.), वलसाड
53 कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद 54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1) ,अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद	51	कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-1,अहमदाबाद
54 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद 55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1) ,अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद	52	कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-1(1) ,अहमदाबाद
55 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1) ,अहमदाबाद 56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद	53	कार्यालय आयकर अधिकारी, (आईटीएटी)-1(1),अहमदाबाद
56 कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद 57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद	54	कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-2,अहमदाबाद
57 कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद	55	कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-2(1) ,अहमदाबाद
	56	कार्यालय आयकर अधिकारी, (आईटीएटी)-2(1),अहमदाबाद
58 कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-3(1),अहमदाबाद	57	कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-3,अहमदाबाद
	58	कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-3(1),अहमदाबाद

59	कार्यालय आयकर अधिकारी, (आईटीएटी)-3(1),अहमदाबाद
60	कार्यालय आयकर आयुक्त(डीआर)(आईटीएटी)-4,अहमदाबाद
61	कार्यालय अपर/संयुक्त आयकर आयुक्त(आईटीएटी)-4(1) ,अहमदाबाद
62	कार्यालय आयकर अधिकारी, (आईटीएटी)-4(1),अहमदाबाद
63	कार्यालय एसएमसी बैंच, अहमदाबाद
64	कार्यालय आयकर अधिकारी,(आईटीएटी)-1(1),अहमदाबाद
65	कार्यालय आयकर आयुक्त आईटीएटी(मु.) एवं प्रशासन, अहमदाबाद
66	कार्यालय आयकर आयुक्त,(आईटीएटी)-3(1),अहमदाबाद
67	कार्यालय आपर/संयुक्त आयकर आयुक्त(आईटीएटी)-1(1) ,अहमदाबाद
68	कार्यालय आयकर अधिकारी, आईटीएटी-3(1),अहमदाबाद
	कार्यालय आयकर आयुक्त(छूट), अहमदाबाद
69	
70	कार्यालय उप/सहायक आयकर आयुक्त(छूट)(मु.),अहमदाबाद कार्यालय आयकर अधिकारी (छूट)(मु.),अहमदाबाद
71	
72	कार्यालय आयकर अधिकारी (छूट)(कर वसूली अधिकारी),अहमदाबाद
70	कार्यालय छूट, रेंज-1, अहमदाबाद कार्यालय अपर/संयुक्त आयकर आयुक्त(छूट),रेंज-1, अहमदाबाद
73	
74	कार्यालय उप/सहायक आयकर आयुक्त(छूट)सर्कल-1,अहमदाबाद
75	कार्यालय आयकर अधिकारी (छूट),वार्ड-1,अहमदाबाद
76	कार्यालय आयकर अधिकारी (छूट),वार्ड-2,अहमदाबाद
77	कार्यालय आयकर अधिकारी (छूट),पालनपुर वार्ड
78	कार्यालय आयकर अधिकारी (छूट),भावनगर वार्ड
70	कार्यालय छूट, रेंज-2, अहमदाबाद
79	कार्यालय अपर/संयुक्त आयकर आयुक्त(छूट),रेंज-2,अहमदाबाद
80	कार्यालय उप/सहायक आयकर आयुक्त(छूट)सर्कल-2,अहमदाबाद
81	कार्यालय आयकर अधिकारी (छूट), वडोदरा वार्ड
82	कार्यालय आयकर अधिकारी (छूट)-1,राजकोट वार्ड
83	कार्यालय आयकर अधिकारी (छूट)-2,राजकोट वार्ड
84	कार्यालय आयकर अधिकारी (छूट),सूरत वार्ड
85	कार्यालय आयकर निदेशक(आसूचना एवं अपराध अन्वेषण), अहमदाबाद
86	कार्यालय आयकर अधिकारी(मु.)(आसूचना एवं अपराध अन्वेषण), अहमदाबाद
87	कार्यालय अपर/संयुक्त आयकर निदेशक((आसूचना एवं अपराध अन्वेषण), अहमदाबाद
88	कार्यालय उप/सहायक आयकर निदेशक((आसूचना एवं अपराध अन्वेषण), अहमदाबाद
89	कार्यालय आयकर अधिकारी(आसूचना एवं अपराध अन्वेषण)-1, अहमदाबाद
90	कार्यालय आयकर अधिकारी(आसूचना एवं अपराध अन्वेषण)-2, अहमदाबाद
91	कार्यालय प्रशा.अधि.एवं डीडीओ((आसूचना एवं अपराध अन्वेषण), अहमदाबाद
92	कार्यालय आयकर अधिकारी एवं डीडीओ (आसूचना एवं अपराध अन्वेषण),वडोदरा
93	कार्यालय आयकर अधिकारी(आसूचना एवं अपराध अन्वेषण),भरुच
94	कार्यालय आयकर अधिकारी एवं डीडीओ(आसूचना एवं अपराध अन्वेषण),राजकोट
95	कार्यालय आयकर अधिकारी(आसूचना एवं अपराध अन्वेषण), जामनगर
96	कार्यालय उप/सहायक आयकर निदेशक((आसूचना एवं अपराध अन्वेषण),सूरत

97	कार्यालय आयकर अधिकारी एवं डीडीओ(आसूचना एवं अपराध अन्वेषण),सूरत
98	कार्यालय आयकर आयुक्त (अंतर्राष्ट्रीय कराधान एवं अंतरण मूल्य निर्धारण),अहमदाबाद
99	कार्यालय अपर/संयुक्त आयकर आयुक्त(टी. पी.),अहमदाबाद
100	कार्यालय उप आयकर आयुक्त (टी. पी.)-1,अहमदाबाद
101	कार्यालय उप आयकर आयुक्त (टी. पी.)-2,अहमदाबाद
102	कार्यालय अपर/संयुक्त आयकर आयुक्त(अंत॰ करा.),अहमदाबाद
103	कार्यालय आयकर अधिकारी(अंत.करा. एवं अंत.मूल्य निर्धारण),अहमदाबाद
104	कार्यालय उप आयकर आयुक्त(अंत.करा.)-1,अहमदाबाद
105	कार्यालय उप आयकर आयुक्त(अंत.करा.)-2,अहमदाबाद
106	कार्यालय आयकर अधिकारी(अंत.करा.)-1,अहमदाबाद
107	कार्यालय आयकर अधिकारी(अंत.करा.)-2,अहमदाबाद
108	कार्यालय अपर/संयुक्त आयकर आयुक्त(अंत. करा.), वडोदरा
109	कार्यालय उप आयकर आयुक्त(अंत.करा.),वडोदरा
110	कार्यालय उप आयकर आयुक्त(अंत.करा.),राजकोट
111	कार्यालय आयकर अधिकारी(अंत.करा.),सूरत
112	कार्यालय आयकर अधिकारी(अंत.करा.),गांधीधाम
113	कार्यालय आयकर अधिकारी (मु.) (अंत.करा. एवं अंत.मू.नि.),अहमदाबाद
114	कार्यालय आयकर अधिकारी(तकनीकी)(अंत.करा.),अहमदाबाद
115	कार्यालय आयकर अधिकारी,कर वसूली अधिकारी,अहमदाबाद
116	कार्यालय मुख्य आयकर आयुक्त-1, अहमदाबाद
117	कार्यालय आयकर अधिकारी(तकनीकी)-1,अहमदाबाद
118	कार्यालय प्रधान आयकर आयुक्त-1. अहमदाबाद
119	कार्यालय अपर /संयुक्त आयकर आयुक्त विशेष रेंज-1, अहमदाबाद
120	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), अहमदाबाद
121	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1)(1), अहमदाबाद
122	कार्यालय आयकर अधिकारी वार्ड-1(1)(1), अहमदाबाद
123	कार्यालय आयकर अधिकारी वार्ड-1(1)(3), अहमदाबाद
124	कार्यालय आयकर अधिकारी वार्ड-1(2)(1), अहमदाबाद
125	कार्यालय आयकर अधिकारी वार्ड-1(2)(3), अहमदाबाद
126	कार्यालय आयकर अधिकारी वार्ड-1(3)(1), अहमदाबाद
127	कार्यालय अपर /संयुक्त आयकर आयुक्त रेंज-2(1), अहमदाबाद
128	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-2(1)(1), अहमदाबाद
129	कार्यालय आयकर अधिकारी वार्ड-2(1)(1), अहमदाबाद
130	कार्यालय आयकर अधिकारी वार्ड-5(3)(1), अहमदाबाद
131	कार्यालय आयकर अधिकारी वार्ड-6(1)(1), अहमदाबाद
132	कार्यालय आयकर अधिकारी वार्ड-1, हिम्मतनगर
133	कार्यालय आयकर अधिकारी वार्ड-1, मोडासा
134	कार्यालय अपर /संयुक्त आयकर आयुक्त रेंज-1, भावनगर
135	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1, भावनगर
136	कार्यालय आयकर अधिकारी वार्ड-1(1), भावनगर

137 कार्यानव आयकर अधिकारी वार्ड-(18), भावनगर 138 कार्यानव आयकर अधिकारी वार्ड-(18), भावनगर 140 कार्यानव आयकर अधिकारी वार्ड-(19), भावनगर 141 कार्यानव आयकर अधिकारी वार्ड-(10), भावनगर 141 कार्यानव आयकर अधिकारी वार्ड-(10), भावनगर 142 कार्यानव आयकर अधिकारी(वार्ज-(10), अहमदाबाद 143 कार्यानव आयकर अधिकारी(वार्ज-(14), अहमदाबाद 144 कार्यानव आयकर अधिकारी(वार्ज-(14), अहमदाबाद 145 कार्यानव आयकर अधिकारी (वार्ज-(14), अहमदाबाद 146 कार्यानव आयकर अधिकारी वार्ड-(3(1)(1), अहमदाबाद 147 कार्यानव आयकर अधिकारी वार्ड-(3(1)(1), अहमदाबाद 148 कार्यानव आयकर अधिकारी वार्ड-(3(3)(1), अहमदाबाद 149 कार्यानव आयकर अधिकारी वार्ड-(3(3)(1), अहमदाबाद 150 कार्यानव आयकर अधिकारी वार्ड-(3(3)(1), अहमदाबाद 151 कार्यानव आयकर अधिकारी वार्ड-(2)(1), अहमदाबाद 152 कार्यानव आयकर अधिकारी वार्ड-(3(3)(5), अहमदाबाद 153 कार्यानव आयकर अधिकारी वार्ड-(4(1)(1), अहमदाबाद 154 कार्यानव आयकर अधिकारी वार्ड-(4(1)(1), अहमदाबाद 155 कार्यानव आयकर अधिकारी वार्ड-(4(2)(1), अहमदाबाद 156 कार्यानव आयकर अधिकारी वार्ड-(4(2)(1), अहमदाबाद 156 कार्यानव आयकर अधिकारी वार्ड-(4(2)(3), अहमदाबाद 157 कार्यानव आयकर अधिकारी वार्ड-(4(2)(3), अहमदाबाद 158 कार्यानव आयकर अधिकारी वार्ड-(4(2)(3), अहमदाबाद 158 कार्यानव आयकर अधिकारी वार्ड-(4(2)(3), अहमदाबाद 156 कार्यानव आयकर अधिकारी वार्ड-(4(2)(3), अहमदाबाद		
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141 कार्यालय प्रधान आयकर आयुक्त-3, अहमदाबाद 142 कार्यालय आयकर अधिकारी(मु.)-3,अहमदाबाद 143 कार्यालय आयकर अधिकारी(तकनीकी)-3,अहमदाबाद 144 कार्यालय अपर अधिकारी(तकनीकी)-3,अहमदाबाद 145 कार्यालय अपर अधिकारी (तकनीकी)-3,अहमदाबाद 145 कार्यालय अपर अधिकारी वार्ड-3(3)(1), अहमदाबाद 146 कार्यालय आयकर अधिकारी वार्ड-3(3)(1), अहमदाबाद 147 कार्यालय आयकर अधिकारी वार्ड-3(3)(1), अहमदाबाद 148 कार्यालय आयकर अधिकारी वार्ड-3(3)(1), अहमदाबाद 149 कार्यालय आयकर अधिकारी वार्ड-3(3)(5), अहमदाबाद 150 कार्यालय आयकर अधिकारी वार्ड-3(3)(5), अहमदाबाद 151 कार्यालय आयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद 152 कार्यालय अपर अधिकारी वार्ड-4(1), अहमदाबाद 153 कार्यालय अपर अधिकारी वार्ड-4(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी वार्ड-4(1)(1), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 157 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 158 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन्द्रनगर 158 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन्द्रनगर 159 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन्द्रनगर 150 कार्यालय आयकर अधिकारी वार्ड-1, गाण्याण 161 कार्यालय आयकर अधिकारी वार्ड-1, गाण्याण 162 कार्यालय आयकर अधिकारी वार्ड-1, गाण्याण 163 कार्यालय आयकर अधिकारी वार्ड-1, गाण्याण 164 कार्यालय आयकर अधिकारी वार्ड-1, गाण्याण 165 कार्यालय आयकर अधिकारी वार्ड-1, गाण्याण 166 कार्यालय आयकर अधिकारी वार्ड-1, गाण्याण 167 कार्यालय आयकर अधिकारी वार्ड-1, गाण्याण 168 कार्यालय आयकर अधिकारी वार्ड-1, गाण्याण 169 कार्यालय आयकर अधिकारी वार्ड-1, गा	139	कार्यालय आयकर अधिकारी वार्ड-1(9), भावनगर
142 कार्यालय आयकर अधिकारी(सु.)-3,अहमदाबाद 143 कार्यालय आयकर अधिकारी(तकनीकी)-3,अहमदाबाद 144 कार्यालय अपर / संयुक्त आयकर आयुक्त रॅज-3(1), अहमदाबाद 145 कार्यालय अपर / संयुक्त आयकर आयुक्त रॉज-3(1)(1), अहमदाबाद 146 कार्यालय आयकर अधिकारी वार्ड-3(1)(1), अहमदाबाद 147 कार्यालय आयकर अधिकारी वार्ड-3(3)(1), अहमदाबाद 148 कार्यालय आयकर अधिकारी वार्ड-3(3)(1), अहमदाबाद 149 कार्यालय आयकर अधिकारी वार्ड-3(3)(1), अहमदाबाद 149 कार्यालय आयकर अधिकारी वार्ड-3(3)(5), अहमदाबाद 150 कार्यालय आयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद 151 कार्यालय आयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद 152 कार्यालय अपर / संयुक्त आयकर आयुक्त संकल-4(1)(1), अहमदाबाद 153 कार्यालय आयकर अधिकारी वार्ड-4(1)(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 157 कार्यालय आयकर अधिकारी वार्ड-2, गुरेन्द्रनगर 158 कार्यालय अपर / संयुक्त आयकर आयुक्त रंज, गांधीनगर 159 कार्यालय अपर / संयुक्त आयकर आयुक्त रंज, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन्द्रनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन्द्रनगर 162 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन्द्रनगर 163 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन्द्रनगर 164 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन्द्रनगर 165 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन्द्रमणणा 166 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन्य गुरेन 167 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन 168 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन 169 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन 160 कार्यालय आयकर अधिकारी वार्ड-1, गुरेन 161 कार्यालय अयकर अधिकारी वार्ड-1, गुरेन 162 कार्यालय कारकर अधिकारी अधिकारी-1, गुरेन 163 कार्यालय अयकर अधिकारी अधिकारी-1, गुरेन 164 कार्यालय अयकर अधिकारी अधिकारी-1, गुरेन 165 कार्यालय अयकर अधिकारी अधिकारी-1, गुरेन 166 कार्यालय आयकर अधिकारी अधिकारी-1, गुरेन 167 कार्यालय अयकर अधिकारी वार्ड-1(1)(1), गुरेन 168 कार्यालय अयकर अधिकारी वार्ड-1(1)(1), गुरेन 169 कार्यालय अयकर अधिकारी वार्ड-1(1)(1), गुरेन 165 कार्यालय अय	140	कार्यालय आयकर अधिकारी वार्ड-1(10), भावनगर
143 कार्यालय आयकर अधिकारी(तकनीकी)-3,अहमदाबाद 144 कार्यालय अपर / संयुक्त आयकर आयुक्त रॅज-3(1), अहमदाबाद 145 कार्यालय उप / संहायक आयकर आयुक्त रंज-3(1)(1), अहमदाबाद 146 कार्यालय आयकर अधिकारी वार्ड-3(2)(1), अहमदाबाद 147 कार्यालय आयकर अधिकारी वार्ड-3(2)(1), अहमदाबाद 148 कार्यालय आयकर अधिकारी वार्ड-3(3)(1), अहमदाबाद 149 कार्यालय आयकर अधिकारी वार्ड-3(3)(5), अहमदाबाद 149 कार्यालय आयकर अधिकारी वार्ड-3(3)(5), अहमदाबाद 150 कार्यालय आयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद 151 कार्यालय अपयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद 152 कार्यालय अपयकर अधिकारी वार्ड-4(1)(1), अहमदाबाद 153 कार्यालय आयकर अधिकारी वार्ड-4(2)(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 157 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 158 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 159 कार्यालय अपयकर अधिकारी वार्ड-1, सुरेन्द्रनगर 159 कार्यालय अपयकर अधिकारी वार्ड-1, माधीनगर 160 कार्यालय अपयकर अधिकारी वार्ड-1, माधीनगर 161 कार्यालय अपयकर अधिकारी वार्ड-1, माधीनगर 162 कार्यालय आयकर अधिकारी वार्ड-1, माधीनगर 163 कार्यालय आयकर अधिकारी वार्ड-1, माधीनगर 164 कार्यालय आयकर अधिकारी वार्ड-1, माधीनगर 165 कार्यालय आयकर अधिकारी वार्ड-1, माधीनगर 166 कार्यालय आयकर अधिकारी वार्ड-1, माहमाणा 167 कार्यालय आयकर अधिकारी वार्ड-1, माहमाणा 168 कार्यालय आयकर अधिकारी वार्ड-1, माहमाणा 169 कार्यालय आयकर अधिकारी वार्ड-1, माहमाणा 160 कार्यालय आयकर अधिकारी वार्ड-1, माइमाणे 161 कार्यालय आयकर अधिकारी (सु.)-2, मु.आ.आ., राजकोट 162 कार्यालय आयकर अधिकारी (सु.)-2, राजकोट 163 कार्यालय अपर संयुक्त आयकर आयुक्त रंज-1(1), राजकोट 164 कार्यालय अपर संयुक्त आयकर आयुक्त रंज-1(1), राजकोट 165 कार्यालय अपर अधिकारी वार्ड-1(2)(1), राजकोट 166 कार्यालय अपर अधिकारी वार्ड-1(2)(1), राजकोट 167 कार्यालय अपर अधिकारी वार्ड-1(2)(1), राजकोट 168 कार्यालय अपर अधिकारी वार्ड-1(2)(1), राजकोट 169 कार्यालय अपर अधिकारी वार्ड-1(2)(1), राजकोट 160 कार्यालय अपर अधिकार	141	कार्यालय प्रधान आयकर आयुक्त-3, अहमदाबाद
144 कार्यालय अपर / संयुक्त आयकर आयुक्त रॅज-3(1), अहमदाबाद 145 कार्यालय उप / सहायक आयकर आयुक्त सर्जल-3(1)(1), अहमदाबाद 146 कार्यालय आयकर अधिकारी बार्ड-3(3)(1), अहमदाबाद 147 कार्यालय आयकर अधिकारी बार्ड-3(3)(1), अहमदाबाद 148 कार्यालय आयकर अधिकारी बार्ड-3(3)(5), अहमदाबाद 149 कार्यालय आयकर अधिकारी बार्ड-3(3)(5), अहमदाबाद 150 कार्यालय अपर / संयुक्त आयकर आयुक्त रॉज-4(1), अहमदाबाद 151 कार्यालय अपर / संयुक्त आयकर आयुक्त रॉज-4(1), अहमदाबाद 152 कार्यालय अपर / संयुक्त आयकर आयुक्त रॉज-4(1)(1), अहमदाबाद 153 कार्यालय अपर अधिकारी बार्ड-4(1)(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी बार्ड-4(2)(1), अहमदाबाद 155 कार्यालय आयकर अधिकारी बार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी बार्ड-4, सुरेन्द्रनगर 157 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रनगर 158 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रनगर 159 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रनगर 159 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रनगर 160 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रनगर 161 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रनगर 162 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रनगर 163 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रनगर 164 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रनगर 165 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रमणा 166 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रमणा 167 कार्यालय आयकर अधिकारी कार्ड-5, मेहमाणा 168 कार्यालय आयकर अधिकारी कार्ड-5, मेहमाणा 169 कार्यालय आयकर अधिकारी कार्ड-5, मेहमाणा 161 कार्यालय आयकर अधिकारी कार्ड-7, सुर्कानेट 162 कार्यालय आयकर अधिकारी कार्ड-7, सुर्कानेट 163 कार्यालय आयकर अधिकारी कार्ड-1, सुर्कानेट 164 कार्यालय आयकर अधिकारी कार्ड-1, सुर्कानेट 165 कार्यालय अपर अधिकारी कार्यक्र अपुक्त रंज-1(1), राजकोट 166 कार्यालय अपर स्वस्ट सुर्कारी सुर्ज-2, राजकोट 167 कार्यालय अपर सुर्कारी कार्यक्र आयुक्त रंज-1(1), राजकोट 168 कार्यालय आयकर अधिकारी कार्ड-1, सुरेन कार्यक्र कार्यकोट 169 कार्यलय कार्यलय कार्यक्र कार्यकोट 160 कार्यलय कार्यलय कार्यलय कार्य	142	कार्यालय आयकर अधिकारी(मु.)-3,अहमदाबाद
145 कार्यालय उप /सहायक आयकर अयुक्त सर्वल-3(1)(1), अहमदाबाद 146 कार्यालय आयकर अधिकारी बार्ड-3(2)(1), अहमदाबाद 147 कार्यालय आयकर अधिकारी बार्ड-3(2)(1), अहमदाबाद 148 कार्यालय आयकर अधिकारी बार्ड-3(3)(1), अहमदाबाद 149 कार्यालय आयकर अधिकारी बार्ड-3(3)(5), अहमदाबाद 149 कार्यालय आयकर अधिकारी बार्ड-7(2)(1), अहमदाबाद 150 कार्यालय आयकर अधिकारी बार्ड-7(2)(1), अहमदाबाद 151 कार्यालय अपर अधिकारी बार्ड-7(2)(1), अहमदाबाद 152 कार्यालय अपर अधिकारी बार्ड-4(1)(1), अहमदाबाद 153 कार्यालय अपर अधिकारी बार्ड-4(4)(1), अहमदाबाद 154 कार्यालय अपर अधिकारी बार्ड-4(2)(1), अहमदाबाद 155 कार्यालय आयकर अधिकारी बार्ड-4(2)(1), अहमदाबाद 155 कार्यालय आयकर अधिकारी बार्ड-4(2)(1), अहमदाबाद 156 कार्यालय आयकर अधिकारी बार्ड-4(2)(1), अहमदाबाद 157 कार्यालय आयकर अधिकारी बार्ड-4(2)(3), अहमदाबाद 158 कार्यालय आयकर अधिकारी बार्ड-4, गुरेन्द्रतगर 158 कार्यालय आयकर अधिकारी बार्ड-2, गुरेन्द्रतगर 158 कार्यालय आयकर अधिकारी बार्ड-2, गुरेन्द्रतगर 158 कार्यालय आयकर अधिकारी बार्ड-1, गुरेन्द्रतगर 159 कार्यालय आयकर अधिकारी बार्ड-1, गांधीनगर 160 कार्यालय आयकर अधिकारी बार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी बार्ड-1, गांधीनगर 162 कार्यालय आयकर अधिकारी बार्ड-1, गांधीनगर 163 कार्यालय आयकर अधिकारी बार्ड-1, गांधीनगर 164 कार्यालय आयकर अधिकारी बार्ड-1, गांचाणा 165 कार्यालय आयकर अधिकारी बार्ड-1, गांचाणा 166 कार्यालय आयकर अधिकारी कार्ड-1, गांचाणा 167 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 168 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 169 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 169 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 171 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 172 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 173 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 174 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 175 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 176 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 177 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 178 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 173 कार्यालय आयकर अधिकारी गांच-1, गांचाणेट 174 कार्यालय अपर अधिकारी वांच-1, गांचाणेट 175 कार्यालय आयकर आधिकारी वांच-1, गांचाणेट 175 कार्यालय आयकर आ	143	कार्यालय आयकर अधिकारी(तकनीकी)-3,अहमदाबाद
146 कार्यालय आयकर अधिकारी वार्ड-3(1)(1), अहमदाबाद 147 कार्यालय आयकर अधिकारी वार्ड-3(2)(1), अहमदाबाद 148 कार्यालय आयकर अधिकारी वार्ड-3(3)(1), अहमदाबाद 149 कार्यालय आयकर अधिकारी वार्ड-3(3)(5), अहमदाबाद 150 कार्यालय आयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद 151 कार्यालय अपयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद 152 कार्यालय अपयकर अधिकारी वार्ड-4(1)(1), अहमदाबाद 153 कार्यालय आयकर अधिकारी वार्ड-4(1)(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी वार्ड-4(2)(1), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 157 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 158 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 159 कार्यालय आयकर अधिकारी वार्ड-2, गुरेन्द्रनगर 158 कार्यालय आयकर अधिकारी वार्ड-2, गुरेन्द्रनगर 159 कार्यालय आयकर अधिकारी वार्ड-2, गुरेन्द्रनगर 159 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 162 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 163 कार्यालय आयकर अधिकारी वार्ड-1, महमाणा 164 कार्यालय आयकर अधिकारी वार्ड-1, महमाणा 165 कार्यालय आयकर अधिकारी वार्ड-1, महमाणा 166 कार्यालय आयकर अधिकारी वार्ड-1, महमाणा 167 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 172 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 173 कार्यालय अपयकर अधिकारी(मु.)-2,राजकोट 174 कार्यालय अपयकर अधिकारी वार्ड-1, गांचलोट 175 कार्यालय आयकर अधिकारी वार्ड-1, गांचलोट 176 कार्यालय आयकर अधिकारी वार्ड-1, गांचलोट 177 कार्यालय आयकर अधिकारी वार्ड-1, गांचलोट 178 178 178 178 178 178 178 178	144	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-3(1), अहमदाबाद
147 कार्यालय आयकर अधिकारी वार्ड-3(2)(1), अहमदाबाद 148 कार्यालय आयकर अधिकारी वार्ड-3(3)(1), अहमदाबाद 149 कार्यालय आयकर अधिकारी वार्ड-3(3)(5), अहमदाबाद 150 कार्यालय आयकर अधिकारी वार्ड-3(3)(5), अहमदाबाद 151 कार्यालय आयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद 152 कार्यालय अप / सहायक आयकर आयुक्त रॅज-4(1), अहमदाबाद 153 कार्यालय अप / सहायक आयकर आयुक्त सर्कल-4(1)(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी वार्ड-4(1)(1), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 157 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 158 कार्यालय आयकर अधिकारी वार्ड-1, सुरेन्द्रनगर 157 कार्यालय आयकर अधिकारी वार्ड-1, सुरेन्द्रनगर 158 कार्यालय अप / सहायक आयकर आयुक्त सर्कल, गांधीनगर 159 कार्यालय अप अकर अधिकारी वार्ड-1, पांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, पांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, पांचलपुर 162 कार्यालय आयकर अधिकारी वार्ड-1, पांचलपुर 163 कार्यालय आयकर अधिकारी वार्ड-1, पांचलपुर 164 कार्यालय आयकर अधिकारी वार्ड-1, महाराणा 165 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 167 कार्यालय आयकर अधिकारी वार्ड-5, पांचलोट 168 कार्यालय आयकर अधिकारी सु.)-1, सु.जा.आ., राजकोट 169 कार्यालय आयकर अधिकारी सु.)-1, राजकोट 170 कार्यालय आयकर अधिकारी सु.)-2, राजकोट 171 कार्यालय अप अकर अधिकारी सु.)-2, राजकोट 172 कार्यालय अप अकर अधिकारी वार्ड-1(1), राजकोट 173 कार्यालय अप अप अप अधिकारी वार्ड-1(1), राजकोट 174 कार्यालय अप अप अधिकारी वार्ड-1(1), राजकोट 175 कार्यालय अप अप अधिकारी वार्ड-1(1), राजकोट	145	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-3(1)(1), अहमदाबाद
148	146	कार्यालय आयकर अधिकारी वार्ड-3(1)(1), अहमदाबाद
149 कार्यालय आयकर अधिकारी वार्ड-3(3)(5), अहमदाबाद 150 कार्यालय आयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद 151 कार्यालय अपर / संयुक्त आयकर आयुक्त रेज-4(1), अहमदाबाद 152 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-4(1)(1), अहमदाबाद 153 कार्यालय आयकर अधिकारी वार्ड-4(2)(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी वार्ड-4(2)(1), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-1, सुरेन्द्रनगर 157 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 158 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 159 कार्यालय अपर / संयुक्त आयकर आयुक्त सर्वल, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 162 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 163 कार्यालय आयकर अधिकारी वार्ड-1, पालण 164 कार्यालय आयकर अधिकारी वार्ड-1, मेहसाणा 165 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी वार्ड-1, राजकोट 167 कार्यालय आयकर अधिकारी (मु.)-1,पु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी (मु.)-2,पु.आ.आ.,राजकोट 169 कार्यालय आयकर अधिकारी (मु.)-2,पु.ज.कोट 170 कार्यालय आयकर अधिकारी (मु.)-2,राजकोट 171 कार्यालय अपकर अधिकारी (मु.)-2,राजकोट 172 कार्यालय अपकर अधिकारी (मु.)-2,राजकोट 173 कार्यालय अपकर अधिकारी वार्ड-1(1), राजकोट 174 कार्यालय अपकर अधिकारी वार्ड-1(1), राजकोट 175 कार्यालय अपकर अधिकारी वार्ड-1(1)(1), राजकोट	147	कार्यालय आयकर अधिकारी वार्ड-3(2)(1), अहमदाबाद
150 कार्यालय आयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद 151 कार्यालय अपर / संदुक्त आयकर आयुक्त रॅज-4(1), अहमदाबाद 152 कार्यालय उप /सहायक आयकर आयुक्त संकल-4(1)(1), अहमदाबाद 153 कार्यालय आयकर अधिकारी वार्ड-4(2)(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी वार्ड-4(2)(1), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-1, सुरेन्द्रनगर 157 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 158 कार्यालय अपर / संयुक्त आयकर आयुक्त संकल, गांधीनगर 159 कार्यालय उप /सहायक आयकर आयुक्त संकल, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, पाटण 162 कार्यालय आयकर अधिकारी वार्ड-1, मोहमाणा 163 कार्यालय आयकर अधिकारी वार्ड-5, मोहमाणा 164 कार्यालय आयकर अधिकारी वार्ड-5, मोहमाणा 165 कार्यालय आयकर अधिकारी वार्ड-7, राजकोट 166 कार्यालय आयकर अधिकारी (मू.)-1,मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी (मू.)-1,पाजकोट 168 कार्यालय आयकर अधिकारी (मू.)-2,पाजकोट 170 कार्यालय अपवनर अधिकारी (मू.)-2,राजकोट 171 कार्यालय अपवर अधिकारी वार्ड-1(1), राजकोट 172 कार्यालय अपवर अधिकारी वार्ड-1(1), राजकोट 173 कार्यालय अपवनर अधिकारी वार्ड-1(1)(1), राजकोट 174 कार्यालय अपवनर अधिकारी वार्ड-1(2)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 176 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 177 कार्यालय अपवनर अधिकारी वार्ड-1(2)(1), राजकोट 178 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 179 कार्यालय अपवनर अधिकारी वार्ड-1(2)(1), राजकोट	148	कार्यालय आयकर अधिकारी वार्ड-3(3)(1), अहमदाबाद
151 कार्यालय अपर / संयुक्त आयकर आयुक्त रॅज-4(1), अहमदाबाद 152 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-4(1)(1), अहमदाबाद 153 कार्यालय आयकर अधिकारी वार्ड-4(2)(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-1, सुरेन्द्रनगर 157 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 158 कार्यालय अपर / संसुक्त आयकर आयुक्त रॅज, गांधीनगर 159 कार्यालय अपर / सहायक आयकर आयुक्त रंज, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, पांधीनगर 162 कार्यालय आयकर अधिकारी वार्ड-1, पांधीनगर 163 कार्यालय आयकर अधिकारी वार्ड-1, पांधीनगर 164 कार्यालय आयकर अधिकारी वार्ड-1, महिसाणा 165 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 167 कार्यालय आयकर अधिकारी (सु.)-1, सु.आ.आ., राजकोट 168 कार्यालय आयकर अधिकारी (सु.)-1, राजकोट 169 कार्यालय आयकर अधिकारी (सु.)-2, राजकोट 170 कार्यालय आयकर अधिकारी (सु.)-2, राजकोट 171 कार्यालय अपर (संयुक्त आयकर आयुक्त रंज-1(1), राजकोट 172 कार्यालय अपर (संयुक्त आयकर आयुक्त रंज-1(1), राजकोट 173 कार्यालय अपर अधिकारी वार्ड-1(1)(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 176 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 177 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 178 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 179 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 171 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 172 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 173 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट	149	कार्यालय आयकर अधिकारी वार्ड-3(3)(5), अहमदाबाद
152 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-4(1)(1), अहमदाबाद 153 कार्यालय आयकर अधिकारी वार्ड-4(2)(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-1, सुरेन्द्रनगर 157 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 158 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 158 कार्यालय अपर / संयुक्त आयकर आयुक्त रॅज, गांधीनगर 159 कार्यालय अपर / सहायक आयकर आधुक्त रेज, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 162 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 163 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 164 कार्यालय आयकर अधिकारी वार्ड-1, मेहसाणा 165 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 167 कार्यालय आयकर अधिकारी(मु.)-1,मु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय कर वस्तृती अधिकारी-1, राजकोट 172 कार्यालय कर रस्तृती अधिकारी-1, राजकोट 173 कार्यालय अपर रंग्युक्त आयकर आयुक्त रंज-1(1), राजकोट 174 कार्यालय अपर रंग्युक्त आयकर आयुक्त रंज-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 175 कार्यलय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 175 1	150	कार्यालय आयकर अधिकारी वार्ड-7(2)(1), अहमदाबाद
153 कार्यालय आयकर अधिकारी वार्ड-4(1)(1), अहमदाबाद 154 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 157 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 158 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज, गांधीनगर 159 कार्यालय अप / सहायक आयकर आयुक्त सर्कल, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 162 कार्यालय आयकर अधिकारी वार्ड-1, पाटण 163 कार्यालय आयकर अधिकारी वार्ड-1, मेहसाणा 164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी (सु.)-1, मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(सु.)-2, मु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी(सु.)-2, मु.आ.आ.,राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-2, राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2, राजकोट 171 कार्यालय अपर र संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय आपकर अधिकारी वार्ड-1(1)(1), राजकोट 174 कार्यालय आपकर अधिकारी वार्ड-1(2)(1), राजकोट 175 कार्यालय आपकर अधिकारी वार्ड-1(2)(1), राजकोट 175 कार्यालय आपकर अधिकारी वार्ड-1(2)(1), राजकोट 176 कार्यालय आपकर अधिकारी वार्ड-1(2)(1), राजकोट 177 कार्यालय आपकर अधिकारी वार्ड-1(2)(1), राजकोट 178 कार्यालय आपकर अधिकारी वार्ड-1(2)(1), राजकोट	151	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-4(1), अहमदाबाद
154 कार्यालय आयकर अधिकारी वार्ड-4(2)(1), अहमदाबाद 155 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद 157 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 158 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 158 कार्यालय अपर / संयुक्त आयकर आयुक्त रॉज, गांधीनगर 159 कार्यालय अप / सहायक आयकर आयुक्त सर्कल, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 162 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 163 कार्यालय आयकर अधिकारी वार्ड-1, मेहसाणा 164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी (सु.)-1, मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी (सु.)-1, मु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी (सु.)-1, राजकोट 169 कार्यालय आयकर अधिकारी (मु.)-2, राजकोट 170 कार्यालय आयकर अधिकारी (मु.)-2, राजकोट 171 कार्यालय आयकर अधिकारी (मु.)-2, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेज-1(1), राजकोट 173 कार्यालय अपर / संयुक्त आयकर आयुक्त रेज-1(1), राजकोट 174 कार्यालय आपकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आपकर अधिकारी वार्ड-1(2)(1), राजकोट 175 कार्यालय आपकर आधिकारी वार्ड-1(2)(1), राजकोट 175 कार्यालय आपकर आधिकारी वार्ड-1(2)(1), राजकोट 175	152	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-4(1)(1), अहमदाबाद
155 कार्यालय आयकर अधिकारी बार्ड-4(2)(3), अहमदाबाद 156 कार्यालय आयकर अधिकारी बार्ड-1, सुरेन्द्रनगर 157 कार्यालय आयकर अधिकारी बार्ड-2, सुरेन्द्रनगर 158 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज, गांधीनगर 159 कार्यालय उप /महायक आयकर आयुक्त रेंज, गांधीनगर 160 कार्यालय अपकर अधिकारी बार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी बार्ड-1, गांधीनगर 162 कार्यालय आयकर अधिकारी बार्ड-1, पालनपुर 163 कार्यालय आयकर अधिकारी बार्ड-1, पालण 164 कार्यालय आयकर अधिकारी बार्ड-5, मेहसाणा 165 कार्यालय आयकर अधिकारी बार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी हार्ड-5, मेहसाणा 167 कार्यालय आयकर अधिकारी हार्ड-1, मु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी(मु.)-1,मु.आ.आ.,राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 172 कार्यालय अपभर / संयुक्त आयकर आयुक्त सर्कल-1(1), राजकोट 173 कार्यालय अप /महायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	153	कार्यालय आयकर अधिकारी वार्ड-4(1)(1), अहमदाबाद
156 कार्यालय आयकर अधिकारी वार्ड-1, सुरेन्द्रनगर 158 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज, गांधीनगर 159 कार्यालय उप /सहायक आयकर आयुक्त रेंज, गांधीनगर 160 कार्यालय उप /सहायक आयकर आयुक्त संकल, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 162 कार्यालय आयकर अधिकारी वार्ड-1, पाटण 163 कार्यालय आयकर अधिकारी वार्ड-1, पाटण 164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी (मु.)-1,मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 168 कार्यालय अयकर अधिकारी (मु.)-2,पु.आ.आ.,राजकोट 169 कार्यालय अयकर अधिकारी(मु.)-1,राजकोट 170 कार्यालय अयकर अधिकारी-1, राजकोट 171 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट	154	कार्यालय आयकर अधिकारी वार्ड-4(2)(1), अहमदाबाद
157 कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर 158 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज, गांधीनगर 159 कार्यालय उप /सहायक आयकर आयुक्त सर्कल, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 162 कार्यालय आयकर अधिकारी वार्ड-1, पाटण 163 कार्यालय आयकर अधिकारी वार्ड-1, मेहसाणा 164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी (सु.)-1,सु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(सु.)-2,सु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी(सु.)-2,सु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी(सु.)-1,राजकोट 169 कार्यालय आयकर अधिकारी(सु.)-2,राजकोट 170 कार्यालय आयकर अधिकारी-1, राजकोट 171 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय अप / सहायक आयकर आयुक्त संकल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 175 कार्यालय स्वयंत्र अधिकारी वार्ड-1(2)(1), राजकोट 175 कार्यालय स्वयंत्र अधिकारी वार्ड-1(2)(1), राजकोट 175 कार्यालय स्वयंत्र अधिकारी वार्ड-1(2)(1), राजकोट 175 1	155	कार्यालय आयकर अधिकारी वार्ड-4(2)(3), अहमदाबाद
158 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज, गांधीनगर 159 कार्यालय उप /सहायक आयकर आयुक्त सर्कल, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 162 कार्यालय आयकर अधिकारी वार्ड-1, पाटण 163 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी(सु.)-1,सु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(सु.)-2,सु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी(मु.)-2,सु.आ.आ.,राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-1,राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय अप अपकर अधिकारी वार्ड-1(1)(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 176 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 177 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट 178 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	156	कार्यालय आयकर अधिकारी वार्ड-1, सुरेन्द्रनगर
159 कार्यालय उप /सहायक आयकर आयुक्त सर्कल, गांधीनगर 160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 162 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 163 कार्यालय आयकर अधिकारी वार्ड-1, मेहसाणा 164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय आयकर अधिकारी(मु.)-1,मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-1,राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय अपकर अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	157	कार्यालय आयकर अधिकारी वार्ड-2, सुरेन्द्रनगर
160 कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर 161 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 162 कार्यालय आयकर अधिकारी वार्ड-1, पाटण 163 कार्यालय आयकर अधिकारी वार्ड-1, मेहसाणा 164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय मुख्य आयकर अधिकारी वार्ड-5, मेहसाणा 166 कार्यालय मुख्य आयकर अधिकारी (मु.)-1,मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी (मु.)-2,मु.आ.आ.,राजकोट 168 कार्यालय अयकर अधिकारी (मु.)-2,मु.आ.आ.,राजकोट 169 कार्यालय आयकर अधिकारी (मु.)-1,राजकोट 170 कार्यालय आयकर अधिकारी (मु.)-2,राजकोट 171 कार्यालय अपकर अधिकारी (मु.)-2,राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	158	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज, गांधीनगर
161 कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर 162 कार्यालय आयकर अधिकारी वार्ड-1, पाटण 163 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय मुख्य आयकर आधुक्त, राजकोट 166 कार्यालय आयकर अधिकारी(मु.)-1,मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 168 कार्यालय प्रधान आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-1,राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय अपयकर अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय अप / सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	159	कार्यालय उप /सहायक आयकर आयुक्त सर्कल, गांधीनगर
162 कार्यालय आयकर अधिकारी वार्ड-1, पाटण 163 कार्यालय आयकर अधिकारी वार्ड-1, मेहसाणा 164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय मुख्य आयकर आयुक्त, राजकोट 166 कार्यालय आयकर अधिकारी(मु.)-1,मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 168 कार्यालय आयकर अधिकारी(मु.)-1, राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-1,राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय आयकर अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय अप / सहायक आयकर आयुक्त क्लि-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	160	कार्यालय आयकर अधिकारी वार्ड-1, गांधीनगर
163 कार्यालय आयकर अधिकारी वार्ड-1, मेहसाणा 164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय मुख्य आयकर आयुक्त, राजकोट 166 कार्यालय आयकर अधिकारी(मु.)-1,मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 168 कार्यालय प्रधान आयकर आयुक्त-1, राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-1,राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय अयकर अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	161	कार्यालय आयकर अधिकारी वार्ड-1, पालनपुर
164 कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा 165 कार्यालय मुख्य आयकर आयुक्त, राजकोट 166 कार्यालय आयकर अधिकारी(मु.)-1,मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 168 कार्यालय प्रधान आयकर आयुक्त-1, राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-1,राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय कर वसूली अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	162	कार्यालय आयकर अधिकारी वार्ड-1, पाटण
165 कार्यालय मुख्य आयकर आयुक्त, राजकोट 166 कार्यालय आयकर अधिकारी(मृ.)-1,मृ.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(मृ.)-2,मृ.आ.आ.,राजकोट 168 कार्यालय प्रधान आयकर आयुक्त-1, राजकोट 169 कार्यालय आयकर अधिकारी(मृ.)-1,राजकोट 170 कार्यालय आयकर अधिकारी(मृ.)-2,राजकोट 171 कार्यालय कर वसूली अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	163	कार्यालय आयकर अधिकारी वार्ड-1, मेहसाणा
166 कार्यालय आयकर अधिकारी(मु.)-1,मु.आ.आ.,राजकोट 167 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 168 कार्यालय प्रधान आयकर आयुक्त-1, राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-1,राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय कर वसूली अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	164	कार्यालय आयकर अधिकारी वार्ड-5, मेहसाणा
167 कार्यालय आयकर अधिकारी(मु.)-2,मु.आ.आ.,राजकोट 168 कार्यालय प्रधान आयकर आयुक्त-1, राजकोट 169 कार्यालय आयकर अधिकारी(मु.)-1,राजकोट 170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय कर वसूली अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	165	कार्यालय मुख्य आयकर आयुक्त, राजकोट
168 कार्यालय प्रधान आयकर आयुक्त-1, राजकोट 169 कार्यालय आयकर अधिकारी(मृ.)-1,राजकोट 170 कार्यालय आयकर अधिकारी(मृ.)-2,राजकोट 171 कार्यालय कर वसूली अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्वल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	166	कार्यालय आयकर अधिकारी(मृ.)-1,मृ.आ.आ.,राजकोट
169 कार्यालय आयकर अधिकारी (मु.)-1,राजकोट 170 कार्यालय आयकर अधिकारी (मु.)-2,राजकोट 171 कार्यालय कर वसूली अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	167	कार्यालय आयकर अधिकारी(मृ.)-2,मृ.आ.आ.,राजकोट
170 कार्यालय आयकर अधिकारी(मु.)-2,राजकोट 171 कार्यालय कर वसूली अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	168	कार्यालय प्रधान आयकर आयुक्त-1, राजकोट
171 कार्यालय कर वसूली अधिकारी-1, राजकोट 172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	169	कार्यालय आयकर अधिकारी(मृ.)-1,राजकोट
172 कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट 173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	170	कार्यालय आयकर अधिकारी(मृ.)-2,राजकोट
173 कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट 174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	171	कार्यालय कर वसूली अधिकारी-1, राजकोट
174 कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट 175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	172	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), राजकोट
175 कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट	173	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1), राजकोट
	174	कार्यालय आयकर अधिकारी वार्ड-1(1)(1), राजकोट
176 कार्यालय आयकर अधिकारी वार्ड-1, जूनागढ़	175	कार्यालय आयकर अधिकारी वार्ड-1(2)(1), राजकोट
	176	कार्यालय आयकर अधिकारी वार्ड-1, जूनागढ़

177	कार्यालय आयकर अधिकारी वार्ड-4, जूनागढ़, वेरावल
178	कार्यालय आयकर अधिकारी वार्ड-1, मोरबी
179	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-2(1), राजकोट
180	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-2(1), राजकोट
181	कार्यालय उप /सहायक आयकर आयुक्त सर्कल, गांधीधाम
182	कार्यालय आयकर अधिकारी वार्ड-2(1)(1), राजकोट
183	कार्यालय आयकर अधिकारी वार्ड-2(2)(1), राजकोट
184	कार्यालय आयकर अधिकारी वार्ड-2(2)(3), राजकोट
185	कार्यालय आयकर अधिकारी वार्ड-3(1)(1), राजकोट
186	कार्यालय आयकर अधिकारी वार्ड-3(1)(4), राजकोट-अमरेली
187	कार्यालय आयकर अधिकारी वार्ड-1, गांधीधाम
188	कार्यालय आयकर अधिकारी वार्ड-2, गांधीधाम
189	कार्यालय आयकर अधिकारी वार्ड-3, गांधीधाम (भुज-1)
190	कार्यालय आयकर अधिकारी वार्ड-4, गांधीधाम (भुज-2)
191	कार्यालय आयकर अधिकारी वार्ड-5, गांधीधाम (मुन्द्रा)
192	कार्यालय प्रधान आयकर आयुक्त, जामनगर
193	कार्यालय आयकर अधिकारी(मु.)-1,जामनगर
194	कार्यालय आयकर अधिकारी(मु.)-2,जामनगर
195	कार्यालय कर वसूली अधिकारी, जामनगर
196	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज, जामनगर
197	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1, जामनगर
198	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-2(1), जामनगर
199	कार्यालय आयकर अधिकारी वार्ड-1(2), जामनगर
200	कार्यालय आयकर अधिकारी वार्ड-1(3), जामनगर
201	कार्यालय आयकर अधिकारी वार्ड-1(5), जामनगर
202	कार्यालय आयकर अधिकारी वार्ड-2(1),जामनगर
203	कार्यालय आयकर अधिकारी वार्ड-2(6), जामनगर
204	कार्यालय आयकर अधिकारी वार्ड-2(10), जामनगर
205	कार्यालय आयकर अधिकारी वार्ड-2(3), पोरबंदर
206	कार्यालय आयकर अधिकारी वार्ड-2(4), पोरबंदर
207	कार्यालय आयकर अधिकारी वार्ड-1(4), द्वारका
208	कार्यालय मुख्य आयकर आयुक्त, सूरत
209	कार्यालय आयकर अधिकारी(मु.)-1, मु.आ.आ.,सूरत
210	कार्यालय आयकर अधिकारी(मु.)-2, मु.आ.आ.,सूरत
211	कार्यालय प्रधान आयकर आयुक्त-1, सूरत
212	कार्यालय आयकर अधिकारी(तकनीकी)-1,सूरत
213	कार्यालय कर वसूली अधिकारी-1, सूरत
214	कार्यालय अपर / संयुक्त आयकर आयुक्त विशेष रेंज-1, सूरत
215	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), सूरत
216	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1)(1), सूरत

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217	कार्यालय आयकर अधिकारी वार्ड-1(1)(1), सूरत
218	कार्यालय आयकर अधिकारी वार्ड-1(1)(3), सूरत
219	कार्यालय आयकर अधिकारी वार्ड-1(2)(1), सूरत
220	कार्यालय आयकर अधिकारी वार्ड-3(2)(1), सूरत
221	कार्यालय आयकर अधिकारी वार्ड-3(3)(1), सूरत
222	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(3), सूरत
223	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(3), सूरत
224	कार्यालय आयकर अधिकारी वार्ड-1(2)(6), सूरत
225	कार्यालय आयकर अधिकारी वार्ड-1(3)(1), सूरत
226	कार्यालय आयकर अधिकारी वार्ड-2(3)(6), सूरत
227	कार्यालय आयकर अधिकारी वार्ड-3(2)(6), सूरत
228	कार्यालय आयकर अधिकारी वार्ड-1, बारडोली
229	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-2(1), सूरत
230	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-2(1)(1), सूरत
231	कार्यालय आयकर अधिकारी वार्ड-2(1)(1), सूरत
232	कार्यालय आयकर अधिकारी वार्ड-2(1)(3), सूरत
233	कार्यालय आयकर अधिकारी वार्ड-2(2)(1), सूरत
234	कार्यालय आयकर अधिकारी वार्ड-2(3)(1), सूरत
235	कार्यालय आयकर अधिकारी वार्ड-2(3)(4), सूरत
236	कार्यालय प्रधान आयकर आयुक्त-1, वडोदरा
237	कार्यालय आयकर अधिकारी(मु.)-1,वडोदरा
238	कार्यालय कर वसूली अधिकारी-1, वडोदरा
239	कार्यालय अपर / संयुक्त आयकर आयुक्त विशेष रेंज-1, वडोदरा
240	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-1(1), वडोदरा
241	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-1(1)(1), वडोदरा
242	कार्यालय आयकर अधिकारी वार्ड-1(1)(1), वडोदरा
243	कार्यालय आयकर अधिकारी वार्ड-1(2)(1), वडोदरा
244	कार्यालय आयकर अधिकारी वार्ड-1(3)(1), वडोदरा
245	कार्यालय आयकर अधिकारी वार्ड-4(1)(7), वडोदरा
246	कार्यालय आयकर अधिकारी वार्ड-1(3)(1), पेटलाद
247	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज-2(1), वडोदरा
248	कार्यालय उप /सहायक आयकर आयुक्त सर्कल-2(1), वडोदरा
249	कार्यालय उप /सहायक आयकर आयुक्त आणंद सर्कल, आणंद
250	कार्यालय आयकर अधिकारी वार्ड-2(1)(1), वडोदरा
251	कार्यालय आयकर अधिकारी वार्ड-3(1)(1), वडोदरा
252	कार्यालय आयकर अधिकारी वार्ड-3(1)(4), वडोदरा
253	कार्यालय आयकर अधिकारी वार्ड-1(1), भरुच
254	कार्यालय आयकर अधिकारी वार्ड-2(1), भरुच
255	कार्यालय आयकर अधिकारी वार्ड-1, नडियाद
256	कार्यालय आयकर अधिकारी वार्ड-1, आणंद

257	कार्यालय आयकर अधिकारी वार्ड-1, दाहोद
258	कार्यालय आयकर अधिकारी वार्ड-1, गोधरा
259	कार्यालय आयकर अधिकारी वार्ड-1, लुनावाड़ा
260	कार्यालय प्रधान आयकर आयुक्त, वलसाड
261	कार्यालय आयकर अधिकारी(तकनीकी), वलसाड
262	कार्यालय आयकर अधिकारी(मुख्यालय), वलसाड
263	कार्यालय कर वसूली अधिकारी, वलसाड
264	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज, नवसारी
265	कार्यालय उप /सहायक आयकर आयुक्त नवसारी सर्कल, नवसारी
266	कार्यालय आयकर अधिकारी वार्ड-1, नवसारी
267	कार्यालय आयकर अधिकारी वार्ड-2, नवसारी
268	कार्यालय आयकर अधिकारी वार्ड-3, नवसारी
269	कार्यालय आयकर अधिकारी वार्ड-4, नवसारी
270	कार्यालय आयकर अधिकारी वार्ड-5, नवसारी
271	कार्यालय अपर / संयुक्त आयकर आयुक्त रेंज, वलसाड
272	कार्यालय उप /सहायक आयकर आयुक्त, वलसाड सर्कल, वलसाड
273	कार्यालय उप /सहायक आयकर आयुक्त वापी सर्कल, वापी
274	कार्यालय आयकर अधिकारी वार्ड-1, वलसाड
275	कार्यालय आयकर अधिकारी वार्ड-2, वलसाड
276	कार्यालय आयकर अधिकारी वार्ड-3, वलसाड
277	कार्यालय आयकर अधिकारी वार्ड-4, वलसाड
278	कार्यालय आयकर अधिकारी वार्ड-5, वलसाड
279	कार्यालय आयकर अधिकारी दमण वार्ड, दमण
280	कार्यालय आयकर अधिकारी सिलवासा वार्ड, सिलवासा
281	कार्यालय आयकर अधिकारी वार्ड-1, वापी
282	कार्यालय आयकर अधिकारी वार्ड-5, वापी
283	कार्यालय आयकर अधिकारी वार्ड-7, वापी
284	कार्यालय मुख्य आयकर आयुक्त(टी.डी.एस.), अहमदाबाद
285	कार्यालय उप-आयकर/सहायक आयकर आयुक्त(मु.)(टी.डी.एस.), अहमदाबाद
286	कार्यालय आयकर अधिकारी(मृ.) (टी.डी.एस.), अहमदाबाद
287	कार्यालय प्रशासनिक अधिकारी एवं डीडीओ(मु) (टी.डी.एस.), अहमदाबाद
288	कार्यालय प्रधान आयकर आयुक्त(टी.डी.एस.), अहमदाबाद
289	कार्यालय आयकर अधिकारी (मुख्यालय) (टी.डी.एस.), अहमदाबाद
290	कार्यालय आयकर अधिकारी (तकनीकी) (टी.डी.एस.), अहमदाबाद
291	कार्यालय अपर आयकर आयुक्त (टी.डी.एस.), - रेन्ज, अहमदाबाद
292	कार्यालय सहायक आयकर आयुक्त(टी.डी.एस.), सर्कल , अहमदाबाद
293	कार्यालय आयकर अधिकारी(टी.डी.एस.), वॉर्ड-1, अहमदाबाद
294	कार्यालय आयकर अधिकारी(टी.डी.एस.), वॉर्ड-2, अहमदाबाद
295	कार्यालय आयकर अधिकारी(टी.डी.एस.), वॉर्ड-3, अहमदाबाद
296	कार्यालय आयकर अधिकारी(टी.डी.एस.), वॉर्ड-गाँधीनगर

297	कार्यालय प्रशासनिक अधिकारी एवं डीडीओ(टी.डी.एस.), रेन्ज-अहमदाबाद
298	कार्यालय संयुक्त आयकर आयुक्त(टी.डी.एस.), रेंज - राजकोट
299	कार्यालय सहायक आयकर आयुक्त (टी.डी.एस.), सर्कल-राजकोट
300	कार्यालय आयकर अधिकारी(टी.डी.एस.), वॉर्ड-1, राजकोट एवं डीडीओ(टी.डी.एस.), राजकोट
301	कार्यालय आयकर अधिकारी(टी.डी.एस.), वॉर्ड-2, राजकोट
302	कार्यालय आयकर अधिकारी(टी.डी.एस.), वॉर्ड-3, जामनगर
303	कार्यालय आयकर अधिकारी(टी.डी.एस.), वॉर्ड-4, गॉधीधाम
304	कार्यालय आयकर आयुक्त (टी.डी.एस.), वडोदरा
305	कार्यालय अपर/ संयुक्त आयकर आयुक्त (टी.डी.एस.), वडोदरा
306	कार्यालय उप/ सहायक आयकर आयुक्त (टी.डी.एस.), वडोदरा
307	कार्यालय आयकर अधिकारी (टी.डी.एस.)-1, वडोदरा
308	कार्यालय आयकर अधिकारी (टी.डी.एस.)-2 , वडोदरा
309	कार्यालय आयकर अधिकारी (टी.डी.एस.), भरूच
310	कार्यालय आयकर अधिकारी (टी.डी.एस.), आणंद
311	कार्यालय अपर/ संयुक्त आयकर आयुक्त (टी.डी.एस.), सूरत
312	कार्यालय उप/ सहायक आयकर आयुक्त (टी.डी.एस.), सूरत
313	कार्यालय आयकर अधिकारी (टी.डी.एस.)-1, सूरत
314	कार्यालय आयकर अधिकारी (टी.डी.एस.)-2 , सूरत
315	कार्यालय आयकर अधिकारी (टी.डी.एस.)-3 , सूरत
316	कार्यालय आयकर अधिकारी (टी.डी.एस.), वलसाड
317	कार्यालय मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.), अहमदाबाद
318	कार्यालय आयकर अधिकारी (मु.), मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.), कार्यालय,अहमदाबाद
319	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1, अहमदाबाद
320	कार्यालय आयकर अधिकारी(मु.), प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.) कार्यालय(निर्धारण इकाई)-1, अहमदाबाद
321	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1), अहमदाबाद
322	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1)(1), अहमदाबाद
323	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(2), अहमदाबाद
324	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(3), अहमदाबाद
325	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(4), अहमदाबाद
326	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(5), अहमदाबाद
327	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(6), अहमदाबाद
328	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2), अहमदाबाद
329	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(1), अहमदाबाद
330	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(2), अहमदाबाद
331	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(3), अहमदाबाद
332	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(4), अहमदाबाद
333	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(5), अहमदाबाद
334	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(6), अहमदाबाद
335	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3), अहमदाबाद

336	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3)(1), अहमदाबाद
337	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(2), अहमदाबाद
338	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(3), अहमदाबाद
339	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(4), अहमदाबाद
340	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(5), अहमदाबाद
341	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(6), अहमदाबाद
342	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4), अहमदाबाद
343	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(1), अहमदाबाद
344	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(2), अहमदाबाद
345	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(3), अहमदाबाद
346	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(4), अहमदाबाद
347	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(5), अहमदाबाद
348	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(6), अहमदाबाद
349	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.), (निर्धारण इकाई)-2, अहमदाबाद
250	कार्यालय आयकर अधिकारी(मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.) कार्यालय(निर्धारण इकाई)-
350	2,अहमदाबाद
351	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 2(1), अहमदाबाद
352	कार्यालय उप/सहायकआयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 2(1)(1), अहमदाबाद
353	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(1)(2), अहमदाबाद
354	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(1)(3), अहमदाबाद
355	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(1)(4), अहमदाबाद
356	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(1)(5), अहमदाबाद
357	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(1)(6), अहमदाबाद
358	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(2) अहमदाबाद
359	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 2(2)(1), अहमदाबाद
360	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(2)(2), अहमदाबाद
361	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(2)(3), अहमदाबाद
362	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(2)(4), अहमदाबाद
363	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(2)(5), अहमदाबाद
364	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(2)(6), अहमदाबाद
365	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 2(3), अहमदाबाद
366	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 2(3)(1), अहमदाबाद
367	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(3)(2), अहमदाबाद
368	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(3)(3), अहमदाबाद
369	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(3)(4), अहमदाबाद
370	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(3)(5), अहमदाबाद
371	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(3)(6), अहमदाबाद
372	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 2(4), अहमदाबाद
373	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 2(4)(1), अहमदाबाद
374	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(4)(2), अहमदाबाद
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376 कायांनय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-2(4)(4), अहमदाबाद 377 कार्यांनय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-2(4)(5), अहमदाबाद 378 कार्यांनय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-2(4)(6), अहमदाबाद 379 कार्यांनय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-2(4)(6), अहमदाबाद 379 कार्यांनय अग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-2(4)(6), अहमदाबाद 380 कार्यांनय अग्रकर अधिकारी (से.प.वि.नि.के.) (निर्धारण इकाई)-3, अहमदाबाद 381 कार्यांनय अग्रकर अधिकारी (से.प.वि.नि.के.) (निर्धारण इकाई)-3(1), अहमदाबाद 382 कार्यांनय अग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(7), अहमदाबाद 383 कार्यांनय अग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद 384 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(4), अहमदाबाद 385 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(3), अहमदाबाद 386 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 387 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 388 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 389 कार्यांनय अग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2) अहमदाबाद 390 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 391 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 393 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 394 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यांनय अग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 396 कार्यांनय अग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 397 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 398 कार्यांनय अग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 400 कार्यांनय आग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 401 कार्यांनय अग्रकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)		
377 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-2(4)(5), अहमदाबाद 378 कार्यालय अयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-2(4)(6), अहमदाबाद 379 कार्यालय अयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3, अहमदाबाद 379 कार्यालय आयकर अधिकारी (मे.) प्रधान आयकर अयुक्त (के.प.वि.ति.के.)) कार्यालय (निर्धारण इकाई)-3, अहमदाबाद 380 कार्यालय अयर्थसंयुक्त आयकर अयुक्त (के.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(1), अहमदाबाद 381 कार्यालय उप/सहायक आयकर अयुक्त (के.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(1), अहमदाबाद 382 कार्यालय उप/सहायक आयकर अयुक्त (के.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद 383 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(3), अहमदाबाद 384 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(5), अहमदाबाद 385 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 386 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 387 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 388 कार्यालय अयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 389 कार्यालय उप/सहायक आयकर अधुक्त (के.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 390 कार्यालय अयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 391 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद 393 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 394 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 395 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 396 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 397 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 398 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 399 कार्यालय आयकर अधिकारी (के.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 390 कार्यालय अपकर अधिकारी (के.प.वि.ति.के.) (निर्धरण इकाई)-3(4)(4), अहमदाबाद 391 कार्यालय अपकर अधिकारी (के.प.वि.ति.के.) (निर्धरण इकाई)-3(4	375	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(4)(3), अहमदाबाद
अश्र कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(4)(6), अहमदाबाद त्रायं अपकर आयुक्त (क्षे.प.वि.नि.के.), (निर्धारण इकाई)-3, अहमदाबाद कार्यालय आयकर अधिकारी(मू.) प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.) कार्यालय आयकर अधिकारी(मू.) प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1), अहमदाबाद अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1), अहमदाबाद अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(3), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(4), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(5), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण		
379 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.ति.के.), (निर्धारण इकाई)-3, अहमदाबाद कार्यालय आयकर अधिकारी(स्.) प्रधान आयकर आयुक्त (क्षे.प.वि.ति.के.)कार्यालय (निर्धारण इकाई)-3, अहमदाबाद 381 कार्यालय अपर्यसंद्वक आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1), अहमदाबाद 382 कार्यालय अपर्यसदायक आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद 383 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद 384 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(3), अहमदाबाद 385 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(4), अहमदाबाद 386 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 387 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 388 कार्यालय अयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 389 कार्यालय अयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 390 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 391 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 393 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 394 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 396 कार्यालय अपरकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 397 कार्यालय अपरकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 398 कार्यालय अपरकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय अपरकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 401 कार्यालय अपरकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 402 कार्यालय अपरकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 403 कार्यालय अपरकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 404 कार्यालय अपरकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 405 कार्यालय अपरकर अ	377	
अश्र महावाव आयकर अधिकारी(मु.) प्रधान आयकर आयुक्त(क्षे.प.वि.कि.के.)कार्यालय(निर्धारण इकाई)-3, अहमदाबाद श्री कार्यालय अप√संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(1), अहमदाबाद श्री कार्यालय उप/महायक आयकर अयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद श्री कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद श्री कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद श्री कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(3), अहमदाबाद श्री कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद श्री कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद श्री कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद श्री कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2) अहमदाबाद श्री कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद श्री कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद श्री कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद श्री कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद श्री कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद श्री कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद श्री कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद श्री कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद श्री कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद श्रायालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर	378	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-2(4)(6), अहमदाबाद
अहमदाबाद अ81 कार्यालय अपरासंयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 3(1), अहमदाबाद अ82 कार्यालय अपसहायक आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(८), अहमदाबाद 383 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(८), अहमदाबाद 384 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(८), अहमदाबाद 385 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(८), अहमदाबाद 386 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(८), अहमदाबाद 387 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(६), अहमदाबाद 388 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(३), अहमदाबाद 389 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(३), अहमदाबाद 390 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(३), अहमदाबाद 391 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(३), अहमदाबाद 392 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(३), अहमदाबाद 393 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(३), अहमदाबाद 394 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(६), अहमदाबाद 395 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(३), अहमदाबाद 396 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(३), अहमदाबाद 397 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(३), अहमदाबाद 398 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(३), अहमदाबाद 399 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(३), अहमदाबाद 400 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(३), अहमदाबाद 401 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(३), अहमदाबाद 402 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(३), अहमदाबाद 403 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(३), अहमदाबाद 404 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(३), अहमदाबाद 405 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(३), अहमदाबाद 406 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.)	379	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.), (निर्धारण इकाई)-3, अहमदाबाद
त्रायांलय उप/सहायक आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 3(1)(1), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(3), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(4), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(5), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद त्रायांलय अपयक्ष अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद त्रायांलय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(5), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद त्रायांलय अयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद त्रायांलय अयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद त्रायांलय अयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद त्रायांलय अयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद त्रायांलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद त्रायांलय आयकर अधिकारी (क्	380	
383 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद 384 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(3), अहमदाबाद 385 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(4), अहमदाबाद 386 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(5), अहमदाबाद 387 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 388 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2) अहमदाबाद 389 कार्यालय अपयथ्य अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2) अहमदाबाद 390 कार्यालय अपयव्य अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 391 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 393 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 394 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 396 कार्यालय अपयव्य अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 397 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 398 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 400 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 401 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4), अहमदाबाद 402 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 403 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 404 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 405 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 407 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्यारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यलय अपयकर अधिकारी (के.प.वि.	381	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(1), अहमदाबाद
384 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(3), अहमदाबाद 385 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(4), अहमदाबाद 386 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(5), अहमदाबाद 387 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 388 कार्यालय अपर/संयुक्त आयकर आयुक्त (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2) अहमदाबाद 389 कार्यालय उप/सहायक आयकर आयुक्त (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 390 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 391 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद 393 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 394 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अपर/संयुक्त आयकर आयुक्त (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 396 कार्यालय अपर/संयुक्त आयकर आयुक्त (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 397 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 398 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 400 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 401 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 402 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 403 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 404 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 405 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 407 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय अपयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदावाद 409 कार्यलय अपवकर अधिकारी (के.प.वि.नि.के.) (निर्यलय इकाई)-3(4)(6), अहमद	382	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(1)(1), अहमदाबाद
385 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(4), अहमदाबाद 386 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(5), अहमदाबाद 387 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 388 कार्यालय अपर/संयुक्त आयकर आयुक्त (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2) अहमदाबाद 389 कार्यालय उप/सहायक आयकर आयुक्त (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(1), अहमदाबाद 390 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 391 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद 393 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 394 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अपर/संयुक्त आयकर आधुक्त (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(7), अहमदाबाद 396 कार्यालय अपर/संयुक्त आयकर आयुक्त (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(7), अहमदाबाद 397 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 400 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 401 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 403 कार्यालय अपर/संयुक्त आयकर आयुक्त (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 404 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 405 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 406 कार्यालय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 407 कार्यलय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यलय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यलय आयकर अधिकारी (के.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद	383	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(2), अहमदाबाद
386 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(5), अहमदाबाद 387 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 388 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2) अहमदाबाद 389 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(1), अहमदाबाद 390 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 391 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद 393 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(5), अहमदाबाद 394 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 396 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(1), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 403 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(1), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यलय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद	384	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(3), अहमदाबाद
387 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद 388 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2) अहमदाबाद 389 कार्यालय उप/महायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(1), अहमदाबाद 390 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 391 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद 393 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(5), अहमदाबाद 394 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3), अहमदाबाद 396 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 401 कार्यालय अयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(1), अहमदाबाद 403 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(6), अहमदाबाद 409 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(6), अहमदाबाद	385	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(4), अहमदाबाद
388 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2) अहमदाबाद 389 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(1), अहमदाबाद 390 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 391 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद 393 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(5), अहमदाबाद 394 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3), अहमदाबाद 396 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 403 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 410 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-4, अहमदाबाद	386	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(5), अहमदाबाद
389 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 3(2)(1), अहमदाबाद 390 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 391 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद 393 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 394 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3), अहमदाबाद 396 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(1), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4), अहमदाबाद 403 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4), अहमदाबाद 404 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4), अहमदाबाद 405 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-4, अहमदाबाद 409 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-4, अहमदाबाद	387	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(1)(6), अहमदाबाद
390 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद 391 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद 393 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(5), अहमदाबाद 394 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अपर्यसंयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3), अहमदाबाद 396 कार्यालय अपर्यसहायक आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4), अहमदाबाद 403 कार्यालय अपयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-4, अहमदाबाद 409 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-4, अहमदाबाद	388	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2) अहमदाबाद
391 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद 392 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद 393 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(5), अहमदाबाद 394 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अपयर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(1), अहमदाबाद 396 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(1), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपयर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(1), अहमदाबाद 403 कार्यालय अपयर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(1), अहमदाबाद 404 कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदावाद 409 कार्यालय अपकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदावाद 410 कार्यालय अपकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदावाद	389	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(2)(1), अहमदाबाद
392 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद 393 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(5), अहमदाबाद 394 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3), अहमदाबाद 396 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(1), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(5), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 403 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 410 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद	390	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(2), अहमदाबाद
393 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(5), अहमदाबाद 394 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3), अहमदाबाद 396 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(1), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(5), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(1), अहमदाबाद 403 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(1), अहमदाबाद 404 कार्यालय अपर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय अथकर अधिकारी (स्रे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय अथकर अधिकारी (स्रे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय अथकर अधिकारी (स्रे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद	391	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(3), अहमदाबाद
394 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद 395 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.लि.के.) (निर्धारण इकाई)- 3(3), अहमदाबाद 396 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.लि.के.) (निर्धारण इकाई)- 3(3)(1), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(3)(5), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(4), अहमदाबाद 403 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.लि.के.) (निर्धारण इकाई)- 3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 410 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (क्षे.प.वि.लि.के.) (निर्धारण इकाई)-4, अहमदाबाद	392	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(4), अहमदाबाद
395 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(3), अहमदाबाद 396 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(3)(1), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(5), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4), अहमदाबाद 403 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 410 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद	393	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(5), अहमदाबाद
396 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(3)(1), अहमदाबाद 397 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(5), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4), अहमदाबाद 403 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4)(1), अहमदाबाद 404 कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय अयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3,4)(6), अहमदाबाद 410 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद	394	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(2)(6), अहमदाबाद
397 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद 398 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(5), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4), अहमदाबाद 403 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय अयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय अयकर अधिकारी (मु.),प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)कार्यालय (निर्धारण इकाई)-4, अहमदाबाद	395	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(3), अहमदाबाद
398 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद 399 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(5), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4), अहमदाबाद 403 कार्यालय अप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय अयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय अयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410	396	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(3)(1), अहमदाबाद
399 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद 400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(5), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4), अहमदाबाद 403 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4,	397	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(2), अहमदाबाद
400 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(5), अहमदाबाद 401 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4), अहमदाबाद 403 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय अयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	398	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(3), अहमदाबाद
401 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद 402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4), अहमदाबाद 403 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	399	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(4), अहमदाबाद
402 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4), अहमदाबाद 403 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	400	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(5), अहमदाबाद
403 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4)(1), अहमदाबाद 404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	401	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(3)(6), अहमदाबाद
404 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद 405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	402	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4), अहमदाबाद
405 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद 406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	403	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 3(4)(1), अहमदाबाद
406 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद 407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	404	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(2), अहमदाबाद
407 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद 408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद 410 कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	405	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(3), अहमदाबाद
408 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद 409 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	406	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(4), अहमदाबाद
409 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	407	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(5), अहमदाबाद
कार्यालय आयकर अधिकारी (मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-4, अहमदाबाद	408	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-3(4)(6), अहमदाबाद
410 अहमदाबाद	409	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4, अहमदाबाद
	410	
<u>, </u>	411	
412 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 4(1)(1), अहमदाबाद	412	

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413	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(1)(2), अहमदाबाद
414	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(1)(3), अहमदाबाद
415	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(1)(4), अहमदाबाद
416	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(1)(5), अहमदाबाद
417	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(1)(6), अहमदाबाद
418	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(2) अहमदाबाद
419	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 4(2)(1), अहमदाबाद
420	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(2)(2), अहमदाबाद
421	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(2)(3), अहमदाबाद
422	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(2)(4), अहमदाबाद
423	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(2)(5), अहमदाबाद
424	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(2)(6), अहमदाबाद
425	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 4(3), अहमदाबाद
426	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 4(3)(1), अहमदाबाद
427	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(3)(2), अहमदाबाद
428	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(3)(3), अहमदाबाद
429	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(3)(4), अहमदाबाद
430	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(3)(5), अहमदाबाद
431	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(3)(6), अहमदाबाद
432	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 4(4), अहमदाबाद
433	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 4(4)(1), अहमदाबाद
434	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(4)(2), अहमदाबाद
435	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(4)(3), अहमदाबाद
436	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(4)(4), अहमदाबाद
437	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(4)(5), अहमदाबाद
438	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-4(4)(6), अहमदाबाद
439	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5, अहमदाबाद
440	कार्यालय आयकर अधिकारी(मु.)प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-5, अहमदाबाद
441	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 5(1), अहमदाबाद
442	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 5(1)(1) अहमदाबाद
443	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(1)(2), अहमदाबाद
444	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(1)(3), अहमदाबाद
445	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(1)(4), अहमदाबाद
446	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(1)(5), अहमदाबाद
447	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(1)(6), अहमदाबाद
448	कार्यालय अपर/संयुक्तआयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 5(2), अहमदाबाद
449	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 5(2)(1), अहमदाबाद
450	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(2)(2), अहमदाबाद
451	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(2)(3), अहमदाबाद
452	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(2)(4), अहमदाबाद
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453	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(2)(5), अहमदाबाद
454	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(2)(6), अहमदाबाद
455	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 5(3), अहमदाबाद
456	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 5(3)(1), अहमदाबाद
457	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(3)(2), अहमदाबाद
458	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(3)(3), अहमदाबाद
459	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(3)(4), अहमदाबाद
460	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(3)(5), अहमदाबाद
461	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(3)(6), अहमदाबाद
462	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 5(4), अहमदाबाद
463	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 5(4)(1), अहमदाबाद
464	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(4)(2), अहमदाबाद
465	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(4)(3), अहमदाबाद
466	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(4)(4), अहमदाबाद
467	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(4)(5), अहमदाबाद
468	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-5(4)(6), अहमदाबाद
469	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1, अहमदाबाद
470	कार्यालय आयकर अधिकारी(मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(सत्यापन इकाई)-1 अहमदाबाद
471	कार्यालय अपर/संयुक्तआयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)- 1(1), अहमदाबाद
472	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)- 1(1)(1), अहमदाबाद
473	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(1)(2), अहमदाबाद
474	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(1)(3), अहमदाबाद
475	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(1)(4), अहमदाबाद
476	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(1)(5), अहमदाबाद
477	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(1)(6), अहमदाबाद
478	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)- 1(2), अहमदाबाद
479	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)- 1(2)(1), अहमदाबाद
480	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(2)(2), अहमदाबाद
481	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(2)(3), अहमदाबाद
482	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(2)(4), अहमदाबाद
483	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(2)(5), अहमदाबाद
484	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(2)(6), अहमदाबाद
485	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)- 1(3), अहमदाबाद
486	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)- 1(3)(1), अहमदाबाद
487	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(3)(2), अहमदाबाद
488	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(3)(3), अहमदाबाद
489	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(3)(4), अहमदाबाद
490	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(3)(5), अहमदाबाद
491	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(3)(6), अहमदाबाद

1,अहमदाबाद 494 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1), अहमदाबाद 495 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(1)(1), अहमदाबाद 496 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(1)(2), अहमदाबाद 497 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1)(3), अहमदाबाद 498 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1)(4), अहमदाबाद 499 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1)(5), अहमदाबाद 500 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2), अहमदाबाद 501 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(1), अहमदाबाद 502 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(2), अहमदाबाद 503 कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(3), अहमदाबाद 504 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(4), अहमदाबाद 505 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(5), अहमदाबाद 506 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), अहमदाबाद 507 कार्यालय अपयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(1), अहमदाबाद 508 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(3), अहमदाबाद 509 कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), अहमदाबाद 510 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), अहमदाबाद 511 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद 512 कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद 513 कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद	400	
494 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1), अहमदाबाद 495 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(1)(1), अहमदाबाद 496 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(1)(2), अहमदाबाद 497 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1)(3), अहमदाबाद 498 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1)(4), अहमदाबाद 499 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1)(5), अहमदाबाद 500 कार्यालय अपर/संसुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(2), अहमदाबाद 501 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(1), अहमदाबाद 502 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(2), अहमदाबाद 503 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(3), अहमदाबाद 504 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(4), अहमदाबाद 505 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(5), अहमदाबाद 506 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3), अहमदाबाद 507 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3), अहमदाबाद 508 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(3), अहमदाबाद 509 कार्यालय अपयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), अहमदाबाद 510 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), अहमदाबाद 511 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद 512 कार्यालय आयकर आयुक्त (क्षे.प.वि.नि.के.), पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद 513 कार्यालय आयकर अधिकारी (मु.), मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.), क्षे.प.वि.नि.के.), क्षे.प.वि.	493	कार्यालय आयकर अधिकारी(मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(पुनर्विलोकन इकाई)-
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507 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(1), अहमदाबाद 508 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(2), अहमदाबाद 509 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(3), अहमदाबाद 510 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), अहमदाबाद 511 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद 512 कार्यालय मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.), वडोदरा 513 कार्यालय आयकर अधिकारी (मु.), मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.),कार्यालय वडोदरा		7.3
508 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(2), अहमदाबाद 509 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(3), अहमदाबाद 510 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), अहमदाबाद 511 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद 512 कार्यालय मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.), वडोदरा 513 कार्यालय आयकर अधिकारी (मु.), मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.),कार्यालय वडोदरा		
509 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(3), अहमदाबाद 510 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), अहमदाबाद 511 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद 512 कार्यालय मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.), वडोदरा 513 कार्यालय आयकर अधिकारी (मृ.), मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.),कार्यालय वडोदरा		
510 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), अहमदाबाद 511 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद 512 कार्यालय मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.), वडोदरा 513 कार्यालय आयकर अधिकारी (मृ.), मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.),कार्यालय वडोदरा	508	
511 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद 512 कार्यालय मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.), वडोदरा 513 कार्यालय आयकर अधिकारी (मृ.), मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.),कार्यालय वडोदरा	509	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(3), अहमदाबाद
512 कार्यालय मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.), वडोदरा 513 कार्यालय आयकर अधिकारी (मृ.), मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.),कार्यालय वडोदरा	510	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), अहमदाबाद
513 कार्यालय आयकर अधिकारी (मृ.), मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.),कार्यालय वडोदरा	511	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), अहमदाबाद
	512	कार्यालय मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.), वडोदरा
514 कार्याच्या प्रधान थागुकर थागुक (के पार्टि कि के) (क्रिपीरण क्यूनि) 4 जांकी राज्य	513	कार्यालय आयकर अधिकारी (मु.), मुख्य आयकर आयुक्त (क्षे.प.वि.नि.के.),कार्यालय वडोदरा
্যাৰ পাৰাগৰ স্বাদ আৰক্ষ আধুক্ষ (ল.স.।ব.।দ.ক.) (।দ্বাংশ হকাছ)-।, শাধান্যং	514	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1, गांधीनगर
515 कार्यालय आयकर अधिकारी(मु.), प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-1,गांधीनग	515	कार्यालय आयकर अधिकारी(मु.), प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-1,गांधीनगर
516 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1), गांधीनगर	516	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1), गांधीनगर
517 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1)(1), गांधीनगर	517	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1)(1), गांधीनगर
518 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(2), गांधीनगर	518	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(2), गांधीनगर
519 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(3), गांधीनगर	519	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(3), गांधीनगर
520 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(4), गांधीनगर	520	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(4), गांधीनगर
521 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(5), गांधीनगर	521	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(5), गांधीनगर
522 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(6), गांधीनगर	522	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(6), गांधीनगर
523 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2), गांधीनगर	523	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2), गांधीनगर
524 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(1), गांधीनगर	524	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(1), गांधीनगर
525 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(2), गांधीनगर	525	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(2), गांधीनगर
526 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(3), गांधीनगर	526	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(3), गांधीनगर
527 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(4), गांधीनगर	527	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(4), गांधीनगर
528 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(5), गांधीनगर	528	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(5), गांधीनगर
529 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(6), गांधीनगर	529	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(6), गांधीनगर
530 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3), गांधीनगर	530	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3), गांधीनगर
531 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3)(1), गांधीनगर	531	

532	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(2), गांधीनगर
533	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(3), गांधीनगर
534	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(4), गांधीनगर
535	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(5), गांधीनगर
536	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(6), गांधीनगर
537	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4), गांधीनगर
538	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(1), गांधीनगर
539	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(2), गांधीनगर
540	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(3), गांधीनगर
541	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(4), गांधीनगर
542	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(5), गांधीनगर
543	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(6), गांधीनगर
544	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1, राजकोट
545	कार्यालय आयकर अधिकारी(मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.)कार्यालय(निर्धारण इकाई)-1,राजकोट
546	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1), राजकोट
547	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1)(1), राजकोट
548	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(2), राजकोट
549	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(3), राजकोट
550	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(4), राजकोट
551	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(5), राजकोट
552	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(6), राजकोट
553	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2), राजकोट
554	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(1), राजकोट
555	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(2), राजकोट
556	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(3), राजकोट
557	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(4), राजकोट
558	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(5), राजकोट
559	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(6), राजकोट
560	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3), राजकोट
561	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3)(1), राजकोट
562	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(2), राजकोट
563	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(3), राजकोट
564	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(4), राजकोट
565	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(5), राजकोट
566	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(6), राजकोट
567	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4), राजकोट
568	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(1), राजकोट
569	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(2), राजकोट
570	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(3), राजकोट
571	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(4), राजकोट
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572	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(5), राजकोट
573	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(6), राजकोट
574	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1, सूरत
575	कार्यालय आयकर अधिकारी (मु.), प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)कार्यालय (निर्धारण इकाई)-1, सूरत
576	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1), सूरत
577	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1)(1), सूरत
578	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(2), सूरत
579	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(3), सूरत
580	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(4), सूरत
581	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(5), सूरत
582	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(6), सूरत
583	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2), सूरत
584	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(1), सूरत
585	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(2), सूरत
586	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(3), सूरत
587	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(4), सूरत
588	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(5), सूरत
589	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(6), सूरत
590	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3), सूरत
591	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3)(1), सूरत
592	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(2), सूरत
593	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(3), सूरत
594	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(4), सूरत
595	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(5), सूरत
596	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(6), सूरत
597	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4), सूरत
598	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(1), सूरत
599	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(2), सूरत
600	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(3), सूरत
601	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(4), सूरत
602	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(5), सूरत
603	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(6), सूरत
604	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1, वडोदरा
605	कार्यालय आयकर अधिकारी(मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.) कार्यालय(निर्धारण इकाई)-1,वडोदरा
606	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1), वडोदरा
607	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(1)(1), वडोदरा
608	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(2), वडोदरा
609	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(3), वडोदरा
610	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(4), वडोदरा
611	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(1)(5), वडोदरा

612 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(1)(6), वडोदरा 613 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(2), वडोदरा 614 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(2)(1), वडोदरा 615 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(2)(2), वडोदरा 616 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(2)(3), वडोदरा 617 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(2)(4), वडोदरा 618 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(2)(5), वडोदरा 619 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(2)(6), वडोदरा 620 कार्यालय अपर्थसंयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(3), वडोदरा 621 कार्यालय अप्रकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(3)(2), वडोदरा 622 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(3)(2), वडोदरा 623 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(3)(3), वडोदरा 624 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(3)(4), वडोदरा 625 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(3)(5), वडोदरा 626 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(4)(4), वडोदरा 627 कार्यालय अपर्यसंयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(4)(2), वडोदरा 628 कार्यालय अपकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(4)(2), वडोदरा 630 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(4)(2), वडोदरा 631 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(4)(4), वडोदरा 632 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(4)(5), वडोदरा 633 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(4)(6), वडोदरा 634 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1, सूरत 635 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1, क्षे.प.वि.ति.के.) कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1, क्षे.प.वि.ति.के.) कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1, क्षे.प.वि.ति.के.) कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1, क्	
614 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(1), वडोदरा 615 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(2), वडोदरा 616 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(3), वडोदरा 617 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(4), वडोदरा 618 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(5), वडोदरा 619 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(6), वडोदरा 620 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3), वडोदरा 621 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3)(1), वडोदरा 622 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3)(2), वडोदरा 623 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(3), वडोदरा 624 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(4), वडोदरा 625 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(6), वडोदरा 626 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(6), वडोदरा 627 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4), वडोदरा 628 कार्यालय अपरारसंयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4), वडोदरा 629 कार्यालय अपकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(2), वडोदरा 630 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(3), वडोदरा 631 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(4), वडोदरा 632 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(6), वडोदरा 633 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(6), वडोदरा 634 कार्यालय अपकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(6), वडोदरा 634 कार्यालय अपकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(6), वडोदरा	
615 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(2)(2), वडोदरा 616 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(2)(3), वडोदरा 617 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(2)(4), वडोदरा 618 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(2)(5), वडोदरा 619 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(2)(6), वडोदरा 620 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(3), वडोदरा 621 कार्यालय अपर/सहायक आयकर आयुक्त (क्षे.प.वि.ति.के.) (निर्धारण इकाई)- 1(3)(1), वडोदरा 622 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(3)(2), वडोदरा 623 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(3)(3), वडोदरा 624 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (निर्धारण इकाई)-1(3)(4), वडोदरा 625 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (तिर्धारण इकाई)-1(3)(5), वडोदरा 626 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (तिर्धारण इकाई)-1(3)(6), वडोदरा 627 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (तिर्धारण इकाई)-1(4), वडोदरा 628 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.ति.के.) (तिर्धारण इकाई)- 1(4), वडोदरा 629 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (तिर्धारण इकाई)- 1(4)(2), वडोदरा 630 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (तिर्धारण इकाई)- 1(4)(4), वडोदरा 631 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (तिर्धारण इकाई)- 1(4)(5), वडोदरा 632 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (तिर्धारण इकाई)- 1(4)(6), वडोदरा 633 कार्यालय आयकर अधिकारी (क्षे.प.वि.ति.के.) (तिर्धारण इकाई)- 1(4)(6), वडोदरा 634 कार्यालय आयकर आधिकारी (क्षे.प.वि.ति.के.) (तिर्धारण इकाई)- 1(4)(6), वडोदरा	
616 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(3), वडोदरा 617 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(4), वडोदरा 618 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(2)(5), वडोदरा 619 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(2)(6), वडोदरा 620 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3), वडोदरा 621 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(3)(1), वडोदरा 622 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(2), वडोदरा 623 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(3), वडोदरा 624 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(4), वडोदरा 625 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(5), वडोदरा 626 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(3)(6), वडोदरा 627 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4), वडोदरा 628 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4), वडोदरा 629 कार्यालय अपकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(2), वडोदरा 630 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(3), वडोदरा 631 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(4), वडोदरा 632 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(5), वडोदरा 633 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(6), वडोदरा 634 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(6), वडोदरा	
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628 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (निर्धारण इकाई)- 1(4)(1), वडोदरा 629 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(2), वडोदरा 630 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(3), वडोदरा 631 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(4), वडोदरा 632 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(5), वडोदरा 633 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(6), वडोदरा 634 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)(सत्यापन इकाई)-1, सूरत	
629 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(2), वडोदरा 630 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(3), वडोदरा 631 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(4), वडोदरा 632 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(5), वडोदरा 633 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(6), वडोदरा 634 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)(सत्यापन इकाई)-1, सूरत	
630 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(3), वडोदरा 631 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(4), वडोदरा 632 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(5), वडोदरा 633 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(6), वडोदरा 634 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)(सत्यापन इकाई)-1, सूरत	
631 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(4), वडोदरा 632 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(5), वडोदरा 633 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(6), वडोदरा 634 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)(सत्यापन इकाई)-1, सूरत	
632 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(5), वडोदरा 633 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(6), वडोदरा 634 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)(सत्यापन इकाई)-1, सूरत	
633 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (निर्धारण इकाई)-1(4)(6), वडोदरा 634 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)(सत्यापन इकाई)-1, सूरत	
634 कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.)(सत्यापन इकाई)-1, सूरत	
635 कार्यालय आयकर अधिकारी(मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.) कार्यालय(सत्यापन इकाई)-1,स्	
	त
636 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.)(सत्यापन इकाई)- 1(1), सूरत	
637 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.)(सत्यापन इकाई)- 1(1)(1), सूरत	
638 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(1)(2), सूरत	
639 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(1)(3), सूरत	
640 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(1)(4), सूरत	
641 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(1)(5), सूरत	
642 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(1)(6), सूरत	
643 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)- 1(2), सूरत	
644 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)- 1(2)(1), सूरत	
645 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(2)(2), सूरत	
646 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(2)(3), सूरत	
647 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(2)(4), सूरत	
648 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(2)(5), सूरत	
649 कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(2)(6), सूरत	
650 कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)- 1(3), सूरत	
651 कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (सत्यापन इकाई)- 1(3)(1), सूरत	

652	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(3)(2), सूरत
653	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(3)(3), सूरत
654	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(3)(4), सूरत
655	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(3)(5), सूरत
656	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (सत्यापन इकाई)-1(3)(6), सूरत
657	कार्यालय प्रधान आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1, वडोदरा
658	कार्यालय आयकर अधिकारी(मु.),प्रधान आयकर आयुक्त(क्षे.प.वि.नि.के.) कार्यालय (पुनर्विलोकन इकाई)-1 वडोदरा
659	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1), वडोदरा
660	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(1)(1), वडोदरा
661	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(1)(2), वडोदरा
662	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1)(3), वडोदरा
663	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1)(4), वडोदरा
664	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(1)(5), वडोदरा
665	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2), वडोदरा
666	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(1), वडोदरा
667	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(2), वडोदरा
668	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(3), वडोदरा
669	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(4), वडोदरा
670	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(2)(5), वडोदरा
671	कार्यालय अपर/संयुक्त आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)-1(3), वडोदरा
672	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(1), वडोदरा
673	कार्यालय उप/सहायक आयकर आयुक्त (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(2), वडोदरा
674	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(3), वडोदरा
675	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(4), वडोदरा
676	कार्यालय आयकर अधिकारी (क्षे.प.वि.नि.के.) (पुनर्विलोकन इकाई)- 1(3)(5), वडोदरा
677	कार्यालय आयकर महानिदेशक (अन्वे.), अहमदाबाद
678	कार्यालय अपर आयकर निदेशक (अन्वे.) (मु.), अहमदाबाद
679	कार्यालय उप आयकर निदेशक (अन्वे.) (मृ.)-1, अहमदाबाद
680	कार्यालय सहायक आयकर निदेशक (अन्वे.) (मु.)-2, अहमदाबाद
681	कार्यालय आयकर अधिकारी (अन्वे.) (मु.), अहमदाबाद
682	कार्यालय आयकर अधिकारी(ओ.एस.डी.) (अन्वे.) , अहमदाबाद
683	कार्यालय प्रधान आयकर निदेशक (अन्वे.), अहमदाबाद
684	कार्यालय उप आयकर निदेशक (अन्वे.) (मु.), अहमदाबाद
685	कार्यालय आयकर अधिकारी (अन्वे.) (तकनीकी), अहमदाबाद
	कार्यालय यूनिट-1 अहमदाबाद
686	कार्यालय अपर आयकर निदेशक (अन्वे.), यूनिट-1 अहमदाबाद
687	कार्यालय उप आयकर निदेशक (अन्वे.), यूनिट-1(1) अहमदाबाद
688	कार्यालय उप आयकर निदेशक (अन्वे.), यूनिट-1(2) अहमदाबाद
689	कार्यालय उप आयकर निदेशक (अन्वे.), यूनिट-1(3) अहमदाबाद
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690	कार्यालय सहायक आयकर निदेशक (अन्वे.) भावनगर
690	कार्यालय आयकर अधिकारी (अन्वे.) यूनिट-1 अहमदाबाद
001	कार्यालय यूनिट-2 अहमदाबाद
692	कार्यालय संयुक्त आयकर निदेशक (अन्वे.), यूनिट-2, अहमदाबाद
693	कार्यालय उप आयकर निदेशक (अन्वे.), यूनिट-2(1), अहमदाबाद
694	कार्यालय उप आयकर निदेशक (अन्वे.), यूनिट-2(2), अहमदाबाद
695	कार्यालय उप आयकर निदेशक (अन्वे.), यूनिट-2(3) एवं ए. आई. यू. अहमदाबाद
696	कार्यालय उप आयकर निदेशक (अन्वे.) मेहसाणा
697	कार्यालय आयकर अधिकारी (अन्वे.) यूनिट-2 एवं ए.आई.यू. अहमदाबाद
	कार्यालय राजकोट यूनिट
698	कार्यालय संयुक्त आयकर निदेशक (अन्वे.), राजकोट
699	कार्यालय सहायक आयकर निदेशक (अन्वे.), 1, राजकोट
700	कार्यालय सहायक आयकर निदेशक (अन्वे.), 2, राजकोट
701	कार्यालय सहायक आयकर निदेशक (अन्वे.), जामनगर
702	कार्यालय सहायक आयकर निदेशक (अन्वे.), गांधीधाम
703	कार्यालय आयकर अधिकारी (अन्वे.), राजकोट
	कार्यालय एफ. ए. आई. यू., अहमदाबाद
704	कार्यालय अपर आयकर निदेशक (अन्वे.), एफ. ए. आई. यू., अहमदाबाद
705	कार्यालय उप आयकर निदेशक (अन्वे.), एफ. ए. आई. यू., अहमदाबाद
706	कार्यालय आयकर अधिकारी (अन्वे.), एफ. ए. आई. यू., अहमदाबाद
	कार्यालय बी. पी. यू., अहमदाबाद
707	कार्यालय अपर आयकर आयुक्त (बीपीयू), अहमदाबाद
708	कार्यालय सहायक आयकर आयुक्त (बीपीयू), अहमदाबाद
709	कार्यालय आयकर अधिकारी (बीपीयू), अहमदाबाद
710	कार्यालय आयकर अधिकारी (बीपीयू) (ओ.एस.डी.), अहमदाबाद
711	कार्यालय प्रधान आयकर निदेशक (अन्वे.), सूरत
712	कार्यालय सहायक आयकर निदेशक (अन्वे.)(मृ.) सूरत
713	कार्यालय आयकर अधिकारी (अन्वे.) (तकनीकी), सूरत
	कार्यालय सूरत यूनिट
714	कार्यालय अपर आयकर निदेशक (अन्वे.), सूरत
715	कार्यालय सहायक आयकर निदेशक (अन्वे.), यूनिट-1, सूरत
716	कार्यालय उप आयकर निदेशक (अन्वे.), यूनिट-2, सूरत
717	कार्यालय उप आयकर निदेशक (अन्वे.), यूनिट-3, सूरत
718	कार्यालय सहायक आयकर निदेशक (अन्वे.), यूनिट-4, सूरत
719	कार्यालय आयकर अधिकारी (अन्वे.), सूरत कार्यालय वापी यूनिट
720	कार्यालय अपर आयकर निदेशक (अन्वे.), वापी
721	कार्यालय सहायक आयकर निदेशक (अन्वे.), यूनिट-1, वापी
722	कार्यालय सहायक आयकर निदेशक (अन्वे.), यूनिट-2, वापी
723	कार्यालय सहायक आयकर निदेशक (अन्वे.), यूनिट, नवसारी
724	कार्यालय सहायक आयकर निदेशक (अन्वे.), यूनिट, वलसाड
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725	कार्यालय आयकर अधिकारी (अन्वे.), वापी
	कार्यालय वडोदरा यूनिट
726	कार्यालय अपर आयकर निदेशक (अन्वे.), वडोदरा
727	कार्यालय सहायक आयकर निदेशक (अन्वे.), 1, वडोदरा
728	कार्यालय उप आयकर निदेशक (अन्वे.), 2, वडोदरा
729	कार्यालय सहायक आयकर निदेशक (अन्वे.), भरूच
730	कार्यालय सहायक आयकर निदेशक (अन्वे.), गोधरा
731	कार्यालय आयकर अधिकारी (अन्वे.), वडोदरा
732	कार्यालय आयकर अधिकारी (अन्वे.), आनंद
	कार्यालय एफ. ए. आई. यू., सूरत
733	कार्यालय अपर आयकर निदेशक (अन्वे.), एफ. ए. आई. यू., सूरत
734	कार्यालय सहायक आयकर निदेशक (अन्वे.), एफ. ए. आई. यू., सूरत
735	कार्यालय आयकर अधिकारी (अन्वे.), एफ. ए. आई. यू., सूरत
	कार्यालय बी. पी. यू., सूरत
736	कार्यालय संयुक्त आयकर निदेशक (बीपीयू), सूरत
737	कार्यालय उप आयकर निदेशक (बीपीयू), सूरत
738	कार्यालय आयकर अधिकारी (बीपीयू), सूरत
739	कार्यालय प्रधान आयकर आयुक्त (केंद्रीय), अहमदाबाद
740	कार्यालय सहायक आयकर आयुक्त (मु.) (केंद्रीय), अहमदाबाद
741	कार्यालय आयकर अधिकारी (तकनीकी) (केंद्रीय), अहमदाबाद
742	कार्यालय कर वसूली अधिकारी (केंद्रीय), अहमदाबाद
	कार्यालय केंद्रीय रेंज-1, अहमदाबाद
743	कार्यालय अपर आयकर आयुक्त केंद्रीय रेंज-1, अहमदाबाद
744	कार्यालय उप आयकर आयुक्त केंद्रीय सर्कल -1(1), अहमदाबाद
745	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -1(2), अहमदाबाद
746	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -1(3), अहमदाबाद
747	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -1(4), अहमदाबाद
	कार्यालय केंद्रीय रेंज-2, अहमदाबाद
748	कार्यालय संयुक्त आयकर आयुक्त केंद्रीय रेंज-2, अहमदाबाद
749	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -2(1), अहमदाबाद
750	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -2(2), अहमदाबाद
751	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -2(3), अहमदाबाद
752	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -2(4), अहमदाबाद
	कार्यालय केंद्रीय रेंज, राजकोट
753	कार्यालय संयुक्त आयकर आयुक्त केंद्रीय रेंज, राजकोट
754	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -1, राजकोट
755	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -2, राजकोट
756	कार्यालय प्रधान आयकर आयुक्त (के.), सूरत
757	कार्यालय उप आयकर आयुक्त (मु.) (के.), सूरत
758	कार्यालय आयकर अधिकारी (तकनीकी) (के.), सूरत

759	कार्यालय कर वसूली अधिकारी (के.), सूरत	
कार्यालय केंद्रीय रेंज, सूरत		
760	कार्यालय संयुक्त आयकर आयुक्त केंद्रीय रेंज-1, सूरत	
761	कार्यालय उप आयकर आयुक्त केंद्रीय सर्कल -1, सूरत	
762	कार्यालय उप आयकर आयुक्त केंद्रीय सर्कल -2, सूरत	
763	कार्यालय उप आयकर आयुक्त केंद्रीय सर्कल -3 , सूरत	
764	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -4, सूरत	
	कार्यालय केंद्रीय रेंज, वडोदरा	
765	कार्यालय संयुक्त आयकर आयुक्त केंद्रीय रेंज, वडोदरा	
766	कार्यालय उप आयकर आयुक्त केंद्रीय सर्कल-1, वडोदरा	
767	कार्यालय उप आयकर आयुक्त केंद्रीय सर्कल-2, वडोदरा	
768	कार्यालय उप आयकर आयुक्त केंद्रीय सर्कल-3, वडोदरा	
769	कार्यालय उप आयकर आयुक्त केंद्रीय सर्कल गोधरा	
कार्यालय केंद्रीय रेंज, वापी		
770	कार्यालय संयुक्त आयकर आयुक्त केंद्रीय रेंज, वापी	
771	कार्यालय सहायक आयकर आयुक्त केंद्रीय सर्कल -1, वापी	
772	कार्यालय आयकर आयुक्त (अपील)-11, अहमदाबाद	
773	कार्यालय आयकर आयुक्त (अपील)-12, अहमदाबाद	
774	कार्यालय आयकर आयुक्त (अपील)-4, सूरत	

[फा. सं. ई-30018/1/2024- डीडीओएल] . शिशिर शर्मा, संयुक्त निदेशक (राजभाषा)

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

New Delhi, the 1st May, 2025

S.O. 741.—In pursuance of sub-rule (4) of Rule 10 of the Official Languages (Use for Official Purpose of the Union) Rules, 1976, the Central Government, hereby notifies, the following offices under Central Borad Direct Taxes Department of revenue where more than 80% staff have acquired the working knowledge of Hindi:—

PRINCI	PAL CHIEF COMMISSIONER OF INCOME-TAX, GUJARAT, AHMEDABAD
Sl. No.	Name of the Office
1	O/o The Principal Chief Commissioner of Income-tax, Gujarat, Ahmedabad
2	O/o The Commissioner of Income-tax (Admn. & TPS), Ahmedabad
3	O/o The Additional/Joint Commissioner of Income-tax (HQ)(Admn.), Ahmedabad
4	O/o The Deputy/Joint Commissioner of Income-tax (HQ)(Admn.), Ahmedabad
5	O/o The Deputy/Joint Commissioner of Income-tax (HQ)(Estate), Ahmedabad
6	O/o The Income-tax Officer, (HQ)(Admn.), Ahmedabad
7	O/o The Income-tax Officer, (PRO.), Ahmedabad
8	O/o The Income-tax Officer, (Welfare), Ahmedabad
9	O/o The Additional/Joint Commissioner of Income-tax (HQ)(Personnel), Ahmedabad
10	O/o The Deputy/Assistant Commissioner of Income-tax (HQ)(Personnel), Ahmedabad
11	O/o The Income-tax Officer (HQ)(Personnel), Ahmedabad
12	Income-tax Officer (MSTU), Ahmedabad
13	O/o The Additional/Joint Commissioner of Income-tax (HQ)(Coord. & TPS), Ahmedabad
14	O/o The Deputy/Assistant Commissioner of Income-tax (HQ)(Coord. & TPS), Ahmedabad
15	O/o The Income-tax Officer (HQ)(Coord), Ahmedabad
16	O/o The Income-tax Officer (SWCC & TPS), Ahmedabad

17	O/o The Additional/Joint Commissioner of Income-tax (CO), Ahmedabad
18	O/o The Deputy/Assistant Commissioner of Income-tax (CO), Ahmedabad
19	O/o The Additional/Joint Commissioner of Income-tax (System), Ahmedabad
20	O/o The Deputy/Assistant Commissioner of Income-Tax (System), Ahmedabad
21	O/o The Commissioner of Income-tax (Judicial), Ahmedabad
22	O/o The Addl/Joint CIT(HQ)(Judicial),Ahmedabad
23	O/o The DCIT/ACIT(HQ)(Judicial),Ahmedabad
24	O/o The ITO(HQ)(Judicial), Ahmedabad
25	O/o The ITO(HQ)(Judicial – 1), Ahmedabad
26	O/o The ITO(HQ)(OSD-)(Judicial),Ahmedabad
27	O/o The Commissioner of Income-tax (Audit), Ahmedabad
28	O/o The Income tax Officer(HQ)(AUDIT), Ahmedabad
29	O/o The Addl./Joint CIT(HQ)(AUDIT),Ahmedabad
30	O/o The Joint CIT(OSD)(HQ)(AUDIT)(SAP),Ahmedabad O/o The Income tax Officer(IAP)-1,Ahmedabad
32	O/o The Income tax Officer(IAP)-1,Anmedabad O/o The Income tax Officer(IAP)-2,Ahmedabad
33	O/o The Income tax Officer(IAP)-3,Ahmedabad
34	O/o The Income tax Officer(IAP)-4,Ahmedabad
35	O/o The Income tax Officer(IAP)-5,Ahmedabad
36	O/o The Income tax Officer(IAP)-6,Ahmedabad
37	O/o The Income tax Officer(IAP)-7,Ahmedabad
38	O/o The Income tax Officer(IAP)-Gandhinagar
39	O/o The Income tax Officer(IAP)-1,Vadodara
40	O/o The Income tax Officer(IAP)-2, Vadodara
41	O/o The Income tax Officer(IAP)-3,Vadodara
42	O/o The Income tax Officer(IAP)-4,Vadodara
43	O/o The Income tax Officer(IAP)-1, Rajkot
44	O/o The Income tax Officer(IAP)-2, Rajkot
45	O/o The Income tax Officer(IAP)-3, Rajkot
46	O/o The Income tax Officer(IAP), Jamnagar
47	O/o The Income tax Officer (Audit) (IAP)-1, Surat
48	O/o The Income tax Officer (Audit) (IAP)-2, Surat
49	O/o The Income tax Officer (Audit) (IAP)-3, Surat
50	O/o The Income tax Officer(IAP), Valsad
51	O/o The Commissioner of Income-tax (DR)(ITAT)-1, Ahmedabad
52	O/o The Additional/Joint Commissioner of Income-tax(ITAT)-1(1), Ahmedabad
53	O/o The Income-tax Officer, (ITAT)-1(1), Ahmedabad
54	O/o The Commissioner of Income-tax (DR)(ITAT)-2, Ahmedabad
55	O/o The Additional/Joint Commissioner of Income-tax(ITAT)-2(1), Ahmedabad O/o The Income-tax Officer, (ITAT)-2(1), Ahmedabad
56	O/o The Commissioner of Income-tax (DR)(ITAT)-3, Ahmedabad
58	O/o The Additional/Joint Commissioner of Income-tax(ITAT)-3(1), Ahmedabad
59	O/o The Income-tax Officer, (ITAT)-3(1), Ahmedabad
60	O/o The Commissioner of Income-tax (DR)(ITAT)-4, Ahmedabad
61	O/o The Additional/Joint Commissioner of Income-tax(ITAT)-4(1), Ahmedabad
62	O/o The Income-tax Officer, (ITAT)-4(1), Ahmedabad
63	O/o The SMC Bench , Ahmedabad
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64	O/o The Income-tax Officer, (ITAT-1(1), Ahmedabad
65	O/o The Commissioner of Income-tax (ITAT)(HQ) & Admn, Ahmedabad
66	O/o The Commissioner of Income-tax, ITAT-3(1), Ahmedabad
67	O/o The Additional/Joint Commissioner of Income-tax(ITAT)-1(1), Ahmedabad
68	O/o The Income-tax Officer, (ITAT)-3(1), Ahmedabad
69	O/o The Commissioner of Income-tax (Exemption), Ahmedabad
70	O/o The Deputy/Assistant Commissioner of Income-tax(Exemption)(HQ),Ahmedabad
71	O/o The Income-tax Officer(Exemption)(HQ), Ahmedabad
72	O/o The Income-tax Officer(Exemption)(TRO),Ahmedabad
73	O/o The (Exemption), Range-1, Ahmedabad O/o The Addl./Joint CIT(Exemption), Range-1, Ahmedabad
74	O/o The Deputy/Assistant Commissioner of Income-tax(Exemption), Circle-1, Ahmedabad
75	O/o The Income-tax Officer(Exemption), Ward-1, Ahmedabad
76	O/o The Income-tax Officer(Exemption), Ward-1, Ahmedabad O/o The Income-tax Officer(Exemption), Ward-2, Ahmedabad
77	O/o The Income-tax Officer(Exemption), Ward-2, Allinedabad O/o The Income-tax Officer(Exemption), Palanpur Ward
78	O/o The Income-tax Officer(Exemption), Pananpur Ward O/o The Income-tax Officer(Exemption), Bhavnagar Ward
//8	O/o The income-tax Officer(Exemption), Briavnagar ward O/o The (Exemption), Range-2, Ahmedabad
79	O/o The Addl./Joint CIT(Exemption), Range-2, Ahmedabad
80	O/o The Deputy/Assistant Commissioner of Income-tax(Exemption), Circle-2, Ahmedabad
81	O/o The Income-tax Officer(Exemption)Vadodara Ward
82	O/o The Income-tax Officer(Exemption)-1, Rajkot Ward
83	O/o The Income-tax Officer(Exemption)-1, Rajkot Ward
84	O/o The Income-tax Officer(Exemption)-2, Rajkot ward O/o The Income-tax Officer(Exemption)Surat Ward
85	O/o The Director of Income-Tax(Intelligence & Criminal Investigation), Ahmedabad
86	O/o The Income-Tax Officer(HQ)(Intelligence & Criminal Investigation), Ahmedabad
87	O/o The Addll./Jt. Director of Income-Tax(Intelligence & Criminal Investigation), Ahmedabad
88	O/o The Deputy/Assistant Director of Income-Tax(Intelligence & Criminal Investigation), Ahmedabad
89	O/o The Income-Tax Officer(Intelligence & Criminal Investigation)-1, Ahmedabad
90	O/o The Income-Tax Officer(Intelligence & Criminal Investigation)-2, Ahmedabad
91	O/o The AO & DDO(Intelligence & Criminal Investigation), Ahmedabad
92	O/o The Income-Tax Officer & DDO (Intelligence & Criminal Investigation), Vadodara
93	O/o The Income-Tax Officer(Intelligence & Criminal Investigation), Bharuch
94	O/o The Income-Tax Officer & DDO (Intelligence & Criminal Investigation), Rajkot
95	O/o The Income-Tax Officer(Intelligence & Criminal Investigation), Jamnagar
96	O/o The Deputy/Assistant Director of Income-Tax(Intelligence & Criminal Investigation), Surat
97	O/o The Income-Tax Officer & DDO (Intelligence & Criminal Investigation), Surat
98	O/o The Commissioner of Income-tax-(International Taxation & Transfer Pricing), Ahmedabad
99	O/o The Additional /Joint Commissioner of Income-tax (TP), Ahmedabad
100	O/o The DCIT(TP) - 1, Ahmedabad
101	O/o The DCIT(TP) - 2, Ahmedabad
102	O/o The Additional /Joint Commissioner of Income-tax (IT), Ahmedabad
103	O/o The ITO(IT&TP), Ahmedabad
104	O/o The DCIT(IT) - 1, Ahmedabad
105	O/o The DCIT(IT) - 2, Ahmedabad
106	O/o The ITO(IT) - 1, Ahmedabad
107	O/o The ITO(IT) - 2, Ahmedabad
108	O/o The Additional /Joint Commissioner of Income-tax (IT), Vadodara
109	O/o The DCIT(IT), Vadodara

110 O/o The ITO(IT), Najtout 111 O/o The ITO(IT), Start 112 O/o The ITO(IT), Start 113 O/o The ITO(IT), Almedabad 114 O/o The ITO(ITO, Almedabad 115 O/o The ITO(ITO, Almedabad 116 O/o The ITO(ITO, Almedabad 117 O/o The ITO(ITO, Almedabad 117 O/o The Income-tax Officer(Tech)-I, Almedabad 118 O/o The Principal Commissioner of Income-tax-I, Almedabad 119 O/o The Additional /Joint Commissioner of Income-tax Range-1(I), Almedabad 120 O/o The Additional /Joint Commissioner of Income-tax Range-1(I), Almedabad 121 O/o The Deputy /Assistant Commissioner of Income-tax Range-1(I), Almedabad 122 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 123 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 124 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 125 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 126 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 127 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 128 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 129 O/o The Additional /Joint Commissioner of Income-tax Range-2(I), Almedabad 129 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(I)(I), Almedabad 130 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 140 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 151 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 152 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 153 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 154 O/o The Income-tax Officer Ward-1(I)(I), Almedabad 155 O/o The Income-tax Officer Ward-1(I), Managar 156 O/o The Income-tax Officer Ward-1(I), Blavnagar 157 O/o The Income-tax Officer Ward-1(I), Blavnagar 158 O/o The Income-tax Officer Ward-1(I), Blavnagar 159 O/o The Income-tax Officer Ward-1(I), Blavnagar 160 O/o The Income-tax Officer Ward-1(I), Blavnagar 170 O/o The Income-tax Officer Ward-1(I), Blavnagar 171 O/o The Income-tax Officer Ward-1(I), Blavnagar 172 O/o The Income-tax Officer Ward-1(I), Blavnagar 173 O/o The Income-tax Officer Ward-1(I), Blavnagar 174 O/o The Income-tax Officer Ward-1(I), Blavnagar 175 O/o The		
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169 O/o The Income-tax Officer (HQ)-1, Rajkot 170 O/o The Income-tax Officer (HQ)-2, Rajkot 171 O/o The Tax Recovery Officer-1, Rajkot 172 O/o The Additional /Joint Commissioner of Income-tax Range-1(1), Rajkot 173 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1(1), Rajkot 174 O/o The Income-tax Officer Ward-1(1)(1), Rajkot 175 O/o The Income-tax Officer Ward-1, Junagadh 176 O/o The Income-tax Officer Ward-1, Junagadh 177 O/o The Income-tax Officer Ward-1, Junagadh 178 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 188 O/o The Income-tax Officer Ward-3, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 191 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 192 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 193 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 194 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 195 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 196 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 197 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 198 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 199 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 190 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 191 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 192 O/o The Income-tax Officer Ward-3, Gandhidham (Mudra) 193	167	O/o The Income-tax Officer (HQ)-2, CCIT, Rajkot
170 O/o The Income-tax Officer (HQ)-2, Rajkot 171 O/o The Tax Recovery Officer-1, Rajkot 172 O/o The Tax Recovery Officer-1, Rajkot 173 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1(1), Rajkot 174 O/o The Income-tax Officer Ward-1(1)(1), Rajkot 175 O/o The Income-tax Officer Ward-1(2)(1), Rajkot 176 O/o The Income-tax Officer Ward-1, Junagadh 177 O/o The Income-tax Officer Ward-1, Junagadh 178 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 187 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 192 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 193 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 194 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Income-tax Officer (HQ)-1, Jamnagar 197 O/o The Rax Recovery Officer, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 199 O/o The Income-tax Officer Ward-1(3), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(3), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar	168	O/o The Principal Commissioner of Income-tax-1, Rajkot
171 O/o The Tax Recovery Officer-1, Rajkot 172 O/o The Additional /Joint Commissioner of Income-tax Range-1(1), Rajkot 173 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1(1), Rajkot 174 O/o The Income-tax Officer Ward-1(1)(1), Rajkot 175 O/o The Income-tax Officer Ward-1(2)(1), Rajkot 176 O/o The Income-tax Officer Ward-1, Junagadh 177 O/o The Income-tax Officer Ward-1, Junagadh 178 O/o The Income-tax Officer Ward-1, Junagadh 179 O/o The Income-tax Officer Ward-1, Junagadh, Veraval 178 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Deputy /Assistant Commissioner of Income-tax Range-2(1), Rajkot 180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 187 O/o The Income-tax Officer Ward-2, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-2) 192 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-2) 193 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-2) 194 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-2) 195 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-2) 196 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-2) 197 O/o The Income-tax Officer Ward-3, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Range, Jamnagar 199 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 190 O/o The Income-tax Officer Ward-1(3), Jamnagar 191 O/o The Income-tax Officer Ward-2(1), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar	169	O/o The Income-tax Officer (HQ)-1, Rajkot
172 O/o The Additional /Joint Commissioner of Income-tax Range-1(1), Rajkot 173 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1(1), Rajkot 174 O/o The Income-tax Officer Ward-1(1)(1), Rajkot 175 O/o The Income-tax Officer Ward-1(2)(1), Rajkot 176 O/o The Income-tax Officer Ward-1, Junagadh 177 O/o The Income-tax Officer Ward-1, Junagadh, Veraval 178 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Rajkot 180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 187 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 188 O/o The Income-tax Officer Ward-1, Gandhidham 189 O/o The Income-tax Officer Ward-2, Gandhidham 180 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 191 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 192 O/o The Income-tax Officer Ward-3, Gandhidham (Mundra) 193 O/o The Income-tax Officer Ward-3, Gandhidham (Mundra) 194 O/o The Income-tax Officer Ward-3, Gandhidham (Mundra) 195 O/o The Income-tax Officer Ward-3, Gandhidham (Mundra) 196 O/o The Income-tax Officer Ward-3, Gandhidham (Mundra) 197 O/o The Income-tax Officer Ward-1, Jamnagar 198 O/o The Income-tax Officer Ward-1, Jamnagar 199 O/o The Income-tax Officer Ward-1, Jamnagar 190 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 197 O/o The Income-tax Officer Ward-1(3), Jamnagar 198 O/o The Income-tax Officer Ward-1(5), Jamnagar 200 O/o The Income-tax Officer Ward-2(1), Jamnagar 201 O/o The Income-tax Officer Ward-2(1), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar	170	O/o The Income-tax Officer (HQ)-2, Rajkot
173 O/o The Deputy /Assistant Commissioner of Income-tax Circle-I(1), Rajkot 174 O/o The Income-tax Officer Ward-I(2)(1), Rajkot 175 O/o The Income-tax Officer Ward-I(2)(1), Rajkot 176 O/o The Income-tax Officer Ward-I, Junagadh 177 O/o The Income-tax Officer Ward-I, Junagadh 178 O/o The Income-tax Officer Ward-I, Morbi 179 O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Rajkot 180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-2, Gandhidham 188 O/o The Income-tax Officer Ward-3, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-4, Gandhidham (Mundra) 192 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 193 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 194 O/o The Income-tax Officer Ward-9, Jamnagar 195 O/o The Rax Recovery Officer, Jamnagar 196 O/o The Rax Recovery Officer, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 190 O/o The Income-tax Officer Ward-1(2), Jamnagar 191 O/o The Income-tax Officer Ward-1(2), Jamnagar 192 O/o The Income-tax Officer Ward-1(2), Jamnagar 193 O/o The Income-tax Officer Ward-1(2), Jamnagar 194 O/o The Income-tax Officer Ward-1(2), Jamnagar 195 O/o The Income-tax Officer Ward-1(2), Jamnagar 196 O/o The Income-tax Officer Ward-1(2), Jamnagar	171	O/o The Tax Recovery Officer-1, Rajkot
174 O/o The Income-tax Officer Ward-1(1)(1), Rajkot 175 O/o The Income-tax Officer Ward-1(2)(1), Rajkot 176 O/o The Income-tax Officer Ward-1, Junagadh 177 O/o The Income-tax Officer Ward-1, Junagadh, 178 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Rajkot 180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-1, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Mundra) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Income-tax Officer (HQ)-1, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 196 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 198 O/o The Income-tax Officer Ward-1(2), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(2), Jamnagar 201 O/o The Income-tax Officer Ward-1(3), Jamnagar 202 O/o The Income-tax Officer Ward-1(3), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar	172	O/o The Additional /Joint Commissioner of Income-tax Range-1(1), Rajkot
175 O/o The Income-tax Officer Ward-1(2)(1), Rajkot 176 O/o The Income-tax Officer Ward-1, Junagadh 177 O/o The Income-tax Officer Ward-4, Junagadh, Veraval 178 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Income-tax Officer Ward-1, Morbi 180 O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 193 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 194 O/o The Income-tax Officer (HQ)-1, Jamnagar 195 O/o The Income-tax Officer (HQ)-2, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 190 O/o The Income-tax Officer Ward-1(2), Jamnagar 191 O/o The Income-tax Officer Ward-1(2), Jamnagar	173	O/o The Deputy /Assistant Commissioner of Income-tax Circle-1(1), Rajkot
176 O/o The Income-tax Officer Ward-1, Junagadh 177 O/o The Income-tax Officer Ward-4, Junagadh, Veraval 178 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Rajkot 180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 187 O/o The Income-tax Officer Ward-1, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-4, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Additional /Joint Commissioner of Income-tax Circle-1, Jamnagar 196 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Income-tax Officer Ward-1(2), Jamnagar 199 O/o The Income-tax Officer Ward-1(3), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar 204 O/o The Income-tax Officer Ward-1(5), Jamnagar	174	O/o The Income-tax Officer Ward-1(1)(1), Rajkot
177 O/o The Income-tax Officer Ward-4, Junagadh, Veraval 178 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Rajkot 180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-2, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 193 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 194 O/o The Income-tax Officer (HQ)-1, Jannagar 195 O/o The Income-tax Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jannagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jannagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jannagar 199 O/o The Income-tax Officer Ward-1(2), Jannagar 190 O/o The Income-tax Officer Ward-1(3), Jannagar 191 O/o The Income-tax Officer Ward-1(3), Jannagar 192 O/o The Income-tax Officer Ward-1(3), Jannagar 193 O/o The Income-tax Officer Ward-1(3), Jannagar 194 O/o The Income-tax Officer Ward-1(3), Jannagar 195 O/o The Income-tax Officer Ward-1(3), Jannagar	175	O/o The Income-tax Officer Ward-1(2)(1), Rajkot
178 O/o The Income-tax Officer Ward-1, Morbi 179 O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Rajkot 180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Rax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar	176	O/o The Income-tax Officer Ward-1, Junagadh
179 O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Rajkot 180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 187 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 188 O/o The Income-tax Officer Ward-1, Gandhidham 189 O/o The Income-tax Officer Ward-2, Gandhidham 180 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Mundra) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Circle-1, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(3), Jamnagar 202 O/o The Income-tax Officer Ward-1(5), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar	177	O/o The Income-tax Officer Ward-4, Junagadh, Veraval
180 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot 181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-1, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 200 O/o The Income-tax Officer Ward-1(2), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar	178	O/o The Income-tax Officer Ward-1, Morbi
181 O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham 182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-1, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Income-tax Officer (HQ)-1, Jamnagar 193 O/o The Income-tax Officer (HQ)-2, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Circle-1, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 200 O/o The Income-tax Officer Ward-1(2), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar	179	O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Rajkot
182 O/o The Income-tax Officer Ward-2(1)(1), Rajkot 183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-1, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Circle-1, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 198 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar	180	O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Rajkot
183 O/o The Income-tax Officer Ward-2(2)(1), Rajkot 184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-1, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Circle-1, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 200 O/o The Income-tax Officer Ward-1(2), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar 204 O/o The Income-tax Officer Ward-2(1), Jamnagar 205 O/o The Income-tax Officer Ward-2(1), Jamnagar	181	O/o The Deputy /Assistant Commissioner of Income-tax Circle, Gandhidham
184 O/o The Income-tax Officer Ward-2(2)(3), Rajkot 185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-1, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Circle-1, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar 204 O/o The Income-tax Officer Ward-2(1), Jamnagar 205 O/o The Income-tax Officer Ward-2(1), Jamnagar 206 O/o The Income-tax Officer Ward-2(1), Jamnagar 207 O/o The Income-tax Officer Ward-2(1), Jamnagar	182	O/o The Income-tax Officer Ward-2(1)(1), Rajkot
185 O/o The Income-tax Officer Ward-3(1)(1), Rajkot 186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-1, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar	183	O/o The Income-tax Officer Ward-2(2)(1), Rajkot
186 O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli 187 O/o The Income-tax Officer Ward-1, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(1), Jamnagar	184	O/o The Income-tax Officer Ward-2(2)(3), Rajkot
187 O/o The Income-tax Officer Ward-1, Gandhidham 188 O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(5), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar	185	O/o The Income-tax Officer Ward-3(1)(1), Rajkot
O/o The Income-tax Officer Ward-2, Gandhidham 189 O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) 190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(5), Jamnagar 201 O/o The Income-tax Officer Ward-2(1), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar	186	O/o The Income-tax Officer Ward-3(1)(4), Rajkot-Amreli
O/o The Income-tax Officer Ward-3, Gandhidham (Bhuj-1) O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) O/o The Principal Commissioner of Income-tax, Jamnagar O/o The Income-tax Officer (HQ)-1, Jamnagar O/o The Income-tax Officer (HQ)-2, Jamnagar O/o The Tax Recovery Officer, Jamnagar O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar O/o The Income-tax Officer Ward-1(2), Jamnagar O/o The Income-tax Officer Ward-1(3), Jamnagar O/o The Income-tax Officer Ward-1(5), Jamnagar O/o The Income-tax Officer Ward-2(1), Jamnagar	187	O/o The Income-tax Officer Ward-1, Gandhidham
190 O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2) 191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar	188	O/o The Income-tax Officer Ward-2, Gandhidham
191 O/o The Income-tax Officer Ward-5, Gandhidham (Mundra) 192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar	189	
192 O/o The Principal Commissioner of Income-tax, Jamnagar 193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar	190	O/o The Income-tax Officer Ward-4, Gandhidham (Bhuj-2)
193 O/o The Income-tax Officer (HQ)-1, Jamnagar 194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar	191	O/o The Income-tax Officer Ward-5, Gandhidham (Mundra)
194 O/o The Income-tax Officer (HQ)-2, Jamnagar 195 O/o The Tax Recovery Officer, Jamnagar 196 O/o The Additional /Joint Commissioner of Income-tax Range, Jamnagar 197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar		
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197 O/o The Deputy /Assistant Commissioner of Income-tax Circle-1, Jamnagar 198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar		· · · · · · · · · · · · · · · · · · ·
198 O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Jamnagar 199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar	196	
199 O/o The Income-tax Officer Ward-1(2), Jamnagar 200 O/o The Income-tax Officer Ward-1(3), Jamnagar 201 O/o The Income-tax Officer Ward-1(5), Jamnagar 202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar		
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202 O/o The Income-tax Officer Ward-2(1), Jamnagar 203 O/o The Income-tax Officer Ward-2(6), Jamnagar		
203 O/o The Income-tax Officer Ward-2(6), Jamnagar		
204 O/o The Income-tax Officer Ward-2(10), Jamnagar		
	204	O/o The Income-tax Officer Ward-2(10), Jamnagar

205	O/o The Income-tax Officer Ward-2(3), Porbandar
206	O/o The Income-tax Officer Ward-2(4), Porbandar
207	O/o The Income-tax Officer Ward-1(4), Dwarka
208	O/o The Chief Commissioner of Income-tax, Surat
209	O/o The Income-tax Officer (HQ)-1, CCIT, Surat
210	O/o The Income-tax Officer (HQ)-2, CCIT, Surat
211	O/o The Principal Commissioner of Income-tax-1, Surat
212	O/o The Income-tax Officer (Tech)-1, Surat
213	O/o The Tax Recovery Officer-1, Surat
214	O/o The Additional /Joint Commissioner of Income-tax Spl. Range-1, Surat
215	O/o The Additional /Joint Commissioner of Income-tax Range-1(1), Surat
216	O/o The Deputy /Assistant Commissioner of Income-tax Circle-1(1)(1), Surat
217	O/o The Income-tax Officer Ward-1(1)(1), Surat
218	O/o The Income-tax Officer Ward-1(1)(3), Surat
219	O/o The Income-tax Officer Ward-1(2)(1), Surat
220	O/o The Income-tax Officer Ward-3(2)(1), Surat
221	O/o The Income-tax Officer Ward-3(3)(1), Surat
222	O/o The Additional /Joint Commissioner of Income-tax Range-1(3), Surat
223	O/o The Deputy /Assistant Commissioner of Income-tax Circle-1(3), Surat
224	O/o The Income-tax Officer Ward-1(2)(6), Surat
225	O/o The Income-tax Officer Ward-1(3)(1), Surat
226	O/o The Income-tax Officer Ward-2(3)(6), Surat
227	O/o The Income-tax Officer Ward-3(2)(6), Surat
228	O/o The Income-tax Officer Ward-1, Bardoli
229	O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Surat
230	O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1)(1), Surat
231	O/o The Income-tax Officer Ward-2(1)(1), Surat O/o The Income-tax Officer Ward-2(1)(3), Surat
232	
	O/o The Income-tax Officer Ward-2(2)(1), Surat O/o The Income-tax Officer Ward-2(3)(1), Surat
234	O/o The Income-tax Officer Ward-2(3)(4), Surat
236	O/o The Principal Commissioner of Income-tax-1, Vadodara
237	O/o The Inncipal Commissioner of Income-tax-1, vadodara
238	O/o The Tax Recovery Officer-1, Vadodara
239	O/o The Additional /Joint Commissioner of Income-tax Spl. Range-1, Vadodara
240	O/o The Additional /Joint Commissioner of Income-tax Spi. Range-1, Vadodara
241	O/o The Deputy /Assistant Commissioner of Income-tax Circle-1(1)(1), Vadodara
242	O/o The Income-tax Officer Ward-1(1)(1), Vadodara
243	O/o The Income-tax Officer Ward-1(2)(1), Vadodara
244	O/o The Income-tax Officer Ward-1(3)(1), Vadodara
245	O/o The Income-tax Officer Ward-4(1)(7), Vadodara
246	O/o The Income-tax Officer Ward-1(3)(1), Petlad
247	O/o The Additional /Joint Commissioner of Income-tax Range-2(1), Vadodara
248	O/o The Deputy /Assistant Commissioner of Income-tax Circle-2(1), Vadodara
249	O/o The Deputy /Assistant Commissioner of Income-tax Anand Circle, Anand
250	O/o The Income-tax Officer Ward-2(1)(1), Vadodara
251	O/o The Income-tax Officer Ward-3(1)(1), Vadodara
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252	O/o The Income-tax Officer Ward-3(1)(4), Vadodara
253	O/o The Income-tax Officer Ward-1(1), Bharuch
254	O/o The Income-tax Officer Ward-2(1), Bharuch
255	O/o The Income-tax Officer Ward-1, Nadiad
256	O/o The Income-tax Officer Ward-1, Anand
257	O/o The Income-tax Officer Ward-1, Dahod
258	O/o The Income-tax Officer Ward-1, Godhra
259	O/o The Income-tax Officer Ward-1, Lunawada
260	O/o The Principal Commissioner of Income-tax, Valsad
261	O/o The Income-tax Officer (Tech), Valsad
262	O/o The Income-tax Officer (HQ), Valsad
263	O/o The Tax Recovery Officer, Valsad
264	O/o The Additional /Joint Commissioner of Income-tax Range, Navsari
265	O/o The Deputy /Assistant Commissioner of Income-tax Navsari Circle, Navsari
266	O/o The Income-tax Officer Ward-1, Navsari
267	O/o The Income-tax Officer Ward-2, Navsari
268	O/o The Income-tax Officer Ward-3, Navsari
269	O/o The Income-tax Officer Ward-4, Navsari
270	O/o The Income-tax Officer Ward-5, Navsari
271	O/o The Additional /Joint Commissioner of Income-tax Range, Valsad
272	O/o The Deputy /Assistant Commissioner of Income-tax Valsad Circle, Valsad
273	O/o The Deputy /Assistant Commissioner of Income-tax Vapi Circle, Vapi
274	O/o The Income-tax Officer Ward-1, Valsad
275	O/o The Income-tax Officer Ward-2, Valsad
276	O/o The Income-tax Officer Ward-3, Valsad
277	O/o The Income-tax Officer Ward-4, Valsad
278	O/o The Income-tax Officer Ward-5, Valsad
279	O/o The Income-tax Officer Daman Ward, Daman
280	O/o The Income-tax Officer Silvassa Ward, Silvassa
281	O/o The Income-tax Officer Ward-1, Vapi
282	O/o The Income-tax Officer Ward-5, Vapi
283	O/o The Income-tax Officer Ward-7, Vapi
284	O/o The Chief Commissioner of Income tax (TDS), Ahmedabad
285	O/o The Deputy/Assistant Commissioner of Income tax(HQ)(TDS), Ahmedabad
286	O/o The Income tax Officer (HQ)(TDS), Ahmedabad
287	O/o The Administrative Officer and DDO(HQ)(TDS), Ahmedabad
288	O/o The Pr. Commissioner of Income tax (TDS), Ahmedabad
289	O/o The Income tax officer (HQ)(TDS), Ahmedabad
290	O/o The Income tax officer (Tech)(TDS), Ahmedabad
291	O/o The Additional Commissioner of Income tax(TDS)-Range, Ahmedabad
292	O/o The Assistant Commissioner of Income tax(TDS)-Circle, Ahmedabad
293	O/o The Income tax Officer(TDS), Ward-1, Ahmedabad
294	O/o The Income tax Officer(TDS), Ward-2, Ahmedabad
295	O/o The Income tax Officer(TDS), Ward-3, Ahmedabad
296	O/o The Income tax Officer(TDS), Ward, Gandhinagar
297	O/o The AO& DDO(TDS)-Range, Ahmedabad
298	O/o The Joint Commissioner of Income tax(TDS) Range, Rajkot
299	O/o The Assistant Commissioner of Income tax(TDS)-Circle, Rajkot

300	O/o The Income tax Officer(TDS), Ward-1, Rajkot & DDO(TDS), Rajkot
301	O/o The Income tax Officer(TDS), Ward-1, Rajkot & DDO(1DS), Rajkot
302	O/o The Income tax Officer(TDS), Ward-3, Jamnagar
303	O/o The Income tax Officer(TDS), Ward-4, Gandhidham
304	O/o The Commissioner of Income tax(TDS), Vadodara
305	O/o The Additional/Joint Commissioner of Income tax(TDS), Vadodara
306	O/o The Deputy/Assistant Commissioner of Income-tax(TDS), Vadodara
307	O/o The Income tax Officer(TDS)-1, Vadodara
308	O/o The Income tax Officer(TDS)-2, Vadodara
309	O/o The Income tax Officer(TDS), Bharuch
310	O/o The Income tax Officer(TDS), Anand
311	O/o The Additional/Joint Commissioner of Income tax (TDS), Surat
312	O/o The Deputy/Assistant Commissioner of Income-tax(TDS), Surat
313	O/o The Income tax Officer(TDS)-1, Surat
314	O/o The Income tax Officer(TDS)-2, Surat
315	O/o The Income tax Officer(TDS)-3, Surat
316	O/o The Income tax Officer(TDS), Valsad
317	O/o The Chief Commissioner of Income-tax (ReFAC), Ahmedabad
318	O/o The Income-tax Officer (HQ), Office of the Chief Commissioner of Income-tax (ReFAC), Ahmedabad
319	O/o The Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-1, Ahmedabad
320	O/o The Income-tax Officer (HQ) Office of the Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-1, Ahmedabad
321	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Ahmedabad
322	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Ahmedabad
323	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Ahmedabad
324	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Ahmedabad
325	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Ahmedabad
326	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Ahmedabad
327	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Ahmedabad
328	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Ahmedabad
329	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Ahmedabad
330	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Ahmedabad
331	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Ahmedabad
332	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Ahmedabad
333	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Ahmedabad
334	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Ahmedabad
335	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Ahmedabad
336	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3)(1), Ahmedabad
337	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(2), Ahmedabad
338	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(3), Ahmedabad
339	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(4), Ahmedabad
340	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(5), Ahmedabad
341	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(6), Ahmedabad
342	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(4), Ahmedabad

343	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(4)(1), Ahmedabad
344	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(2), Ahmedabad
345	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(3), Ahmedabad
346	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(4), Ahmedabad
347	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(5), Ahmedabad
348	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(6), Ahmedabad
349	O/o The Principal Commissioner of Income-tax (ReFAC), (Assessment Unit)-2, Ahmedabad
350	O/o The Income-tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-2, Ahmedabad
351	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 2(1), Ahmedabad
352	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 2(1)(1), Ahmedabad
353	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(1)(2), Ahmedabad
354	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(1)(3), Ahmedabad
355	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(1)(4), Ahmedabad
356	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(1)(5), Ahmedabad
357	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(1)(6), Ahmedabad
358	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)-2(2) Ahmedabad
359	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 2(2)(1), Ahmedabad
360	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(2)(2), Ahmedabad
361	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(2)(3), Ahmedabad
362	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(2)(4), Ahmedabad
363	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(2)(5), Ahmedabad
364	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(2)(6), Ahmedabad
365	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 2(3), Ahmedabad
366	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 2(3)(1), Ahmedabad
367	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(3)(2), Ahmedabad
368	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(3)(3), Ahmedabad
369	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(3)(4), Ahmedabad
370	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(3)(5), Ahmedabad
371	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(3)(6), Ahmedabad
372	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 2(4), Ahmedabad
373	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 2(4)(1), Ahmedabad
374	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(4)(2), Ahmedabad
375	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(4)(3), Ahmedabad
376	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(4)(4), Ahmedabad
377	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(4)(5), Ahmedabad
378	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-2(4)(6), Ahmedabad
379	O/o The Principal Commissioner of Income-tax (ReFAC), (Assessment Unit)-3, Ahmedabad
380	O/o The Income-tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-3, Ahmedabad
381	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 3(1), Ahmedabad
382	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 3(1)(1), Ahmedabad
383	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(1)(2), Ahmedabad
384	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(1)(3), Ahmedabad

385	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(1)(4), Ahmedabad
386	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(1)(5), Ahmedabad
387	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(1)(6), Ahmedabad
388	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)-3(2)
	Ahmedabad
389	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 3(2)(1), Ahmedabad
390	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(2)(2), Ahmedabad
391	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(2)(3), Ahmedabad
392	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(2)(4), Ahmedabad
393	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(2)(5), Ahmedabad
394	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(2)(6), Ahmedabad
395	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 3(3), Ahmedabad
396	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 3(3)(1), Ahmedabad
397	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(3)(2), Ahmedabad
398	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(3)(3), Ahmedabad
399	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(3)(4), Ahmedabad
400	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(3)(5), Ahmedabad
401	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(3)(6), Ahmedabad
402	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 3(4), Ahmedabad
403	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 3(4)(1), Ahmedabad
404	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(4)(2), Ahmedabad
405	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(4)(3), Ahmedabad
406	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(4)(4), Ahmedabad
407	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(4)(5), Ahmedabad
408	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-3(4)(6), Ahmedabad
409	O/o The Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-4, Ahmedabad
410	O/o The Income- tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-4, Ahmedabad
411	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 4(1), Ahmedabad
412	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 4(1)(1), Ahmedabad
413	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(1)(2), Ahmedabad
414	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(1)(3), Ahmedabad
415	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(1)(4), Ahmedabad
416	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(1)(5), Ahmedabad
417	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(1)(6), Ahmedabad
418	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)-4(2) Ahmedabad
419	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 4(2)(1), Ahmedabad
420	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(2)(2), Ahmedabad
421	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(2)(3), Ahmedabad
422	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(2)(4), Ahmedabad
423	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(2)(5), Ahmedabad
424	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(2)(6), Ahmedabad
425	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 4(3), Ahmedabad
426	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 4(3)(1), Ahmedabad
427	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(3)(2), Ahmedabad
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428	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(3)(3), Ahmedabad
429	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(3)(4), Ahmedabad
430	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(3)(5), Ahmedabad
431	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(3)(6), Ahmedabad
432	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 4(4), Ahmedabad
433	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 4(4)(1), Ahmedabad
434	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(4)(2), Ahmedabad
435	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(4)(3), Ahmedabad
436	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(4)(4), Ahmedabad
437	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(4)(5), Ahmedabad
438	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-4(4)(6), Ahmedabad
439	O/o The Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-5, Ahmedabad
440	O/o The Income-tax Officer (HQ) Office of the Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-5, Ahmedabad
441	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 5(1), Ahmedabad
442	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 5(1)(1) Ahmedabad
443	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(1)(2), Ahmedabad
444	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(1)(3), Ahmedabad
445	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(1)(4), Ahmedabad
446	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(1)(5), Ahmedabad
447	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(1)(6), Ahmedabad
448	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 5(2), Ahmedabad
449	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 5(2)(1), Ahmedabad
450	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(2)(2), Ahmedabad
451	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(2)(3), Ahmedabad
452	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(2)(4), Ahmedabad
453	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(2)(5), Ahmedabad
454	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(2)(6), Ahmedabad
455	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 5(3), Ahmedabad
456	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 5(3)(1), Ahmedabad
457	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(3)(2), Ahmedabad
458	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(3)(3), Ahmedabad
459	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(3)(4), Ahmedabad
460	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(3)(5), Ahmedabad
461	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(3)(6), Ahmedabad
462	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 5(4), Ahmedabad
463	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 5(4)(1), Ahmedabad
464	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(4)(2), Ahmedabad
465	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(4)(3), Ahmedabad
466	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(4)(4), Ahmedabad
467	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(4)(5), Ahmedabad
468	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-5(4)(6), Ahmedabad
469	O/o The Principal Commissioner of Income-tax (ReFAC) (Verification Unit)-1, Ahmedabad
470	O/o The Income-tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC)
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	(Verification Unit)-1, Ahmedabad
471	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Verification Unit)- 1(1),
471	Ahmedabad
472	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Verification Unit)- 1(1)(1), Ahmedabad
473	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(1)(2), Ahmedabad
474	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(1)(3), Ahmedabad
475	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(1)(4), Ahmedabad
476	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(1)(5), Ahmedabad
477	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(1)(6), Ahmedabad
478	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Verification Unit)- 1(2), Ahmedabad
479	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Verification Unit)- 1(2)(1), Ahmedabad
480	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(2)(2), Ahmedabad
481	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(2)(3), Ahmedabad
482	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(2)(4), Ahmedabad
483	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(2)(5), Ahmedabad
484	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(2)(6), Ahmedabad
485	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Verification Unit)- 1(3), Ahmedabad
486	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Verification Unit)- 1(3)(1), Ahmedabad
487	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(3)(2), Ahmedabad
488	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(3)(3), Ahmedabad
489	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(3)(4), Ahmedabad
490	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(3)(5), Ahmedabad
491	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(3)(6), Ahmedabad
492	O/o The Principal Commissioner of Income-tax (ReFAC) (Review Unit)-1, Ahmedabad
493	O/o The Income-tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC) (Review Unit)-1, Ahmedabad
494	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Review Unit)-1(1), Ahmedabad
495	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(1)(1), Ahmedabad
496	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(1)(2), Ahmedabad
497	O/o The Income-tax Officer (ReFAC) (Review Unit)-1(1)(3), Ahmedabad
498	O/o The Income-tax Officer (ReFAC) (Review Unit)-1(1)(4), Ahmedabad
499	O/o The Income-tax Officer (ReFAC) (Review Unit)-1(1)(5), Ahmedabad
500	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Review Unit)- 1(2), Ahmedabad
501	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(2)(1), Ahmedabad
502	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(2)(2), Ahmedabad
503	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(2)(3), Ahmedabad
504	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(2)(4), Ahmedabad
505	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(2)(5), Ahmedabad
506	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Review Unit)-1(3), Ahmedabad
507	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(3)(1), Ahmedabad
508	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(3)(2), Ahmedabad
509	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(3)(3), Ahmedabad
510	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(3)(4), Ahmedabad
511	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(3)(5), Ahmedabad

512	O/o The Chief Commissioner of Income-tax (ReFAC), Vadodara
513	O/o The Income-tax Officer (HQ), Office of the Chief Commissioner of Income-tax (ReFAC), Vadodara
514	O/o The Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-1, Gandhinagar
515	O/o The Income-tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-1, Gandhinagar
516	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Gandhinagar
517	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Gandhinagar
518	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Gandhinagar
519	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Gandhinagar
520	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Gandhinagar
521	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Gandhinagar
522	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Gandhinagar
523	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Gandhinagar
524	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Gandhinagar
525	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Gandhinagar
526	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Gandhinagar
527	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Gandhinagar
528	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Gandhinagar
529	O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(2)(6), Gandhinagar
530	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Gandhinagar
531	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3)(1), Gandhinagar
532	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(2), Gandhinagar
533	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(3), Gandhinagar
534	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(4), Gandhinagar
535	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(5), Gandhinagar
536	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(6), Gandhinagar
537	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(4), Gandhinagar
538	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(4)(1), Gandhinagar
539	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(2), Gandhinagar
540	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(3), Gandhinagar
541	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(4), Gandhinagar
542	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(5), Gandhinagar
543	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(6), Gandhinagar
544	O/o The Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-1, Rajkot
545	O/o The Income-tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-1, Rajkot
546	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Rajkot
547	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Rajkot
548	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Rajkot
549	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Rajkot
550	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Rajkot

552	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Rajkot
553	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Rajkot
554	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Rajkot
555	O/o The ncome-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Rajkot
556	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Rajkot
557	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Rajkot
558	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Rajkot
559	O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(2)(6), Rajkot
560	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Rajkot
561	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3)(1), Rajkot
562	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(2), Rajkot
563	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(3), Rajkot
564	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(4), Rajkot
565	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(5), Rajkot
566	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(6), Rajkot
567	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(4), Rajkot
568	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(4)(1), Rajkot
569	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(2), Rajkot
570	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(3), Rajkot
571	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(4), Rajkot
572	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(5), Rajkot
573	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(6), Rajkot
574	O/o The Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-1, Surat
575	O/o The Income-tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-1, Surat
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576	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat
576 577	
	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat
577	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat
577 578	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat
577 578 579 580 581	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat
577 578 579 580	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat
577 578 579 580 581 582 583	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat
577 578 579 580 581 582 583 584	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Surat
577 578 579 580 581 582 583 584 585	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(2)(2), Surat
577 578 579 580 581 582 583 584 585 586	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Surat
577 578 579 580 581 582 583 584 585 586 587	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(2)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(2)(4), Surat
577 578 579 580 581 582 583 584 585 586 587 588	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat
577 578 579 580 581 582 583 584 585 586 587 588 589	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat
577 578 579 580 581 582 583 584 585 586 587 588 589 590	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Surat
577 578 579 580 581 582 583 584 585 586 587 588 589 590 591	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Surat
577 578 579 580 581 582 583 584 585 586 587 588 589 590 591	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(3), Surat
577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(2), Surat
577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(3)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(3)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(3)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(3)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(3)(4), Surat
577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3)(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(5), Surat
577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)-1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)-1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)-1(2)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)-1(3)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(6), Surat
577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(6), Surat O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3)(1), Surat O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3)(1), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(2), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(3), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(4), Surat O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(5), Surat

599	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(2), Surat
600	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(3), Surat
601	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(4), Surat
602	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(5), Surat
603	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(6), Surat
604	O/o The Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-1, Vadodara
605	O/o The Income-tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC) (Assessment Unit)-1, Vadodara
606	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1), Vadodara
607	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(1)(1), Vadodara
608	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(2), Vadodara
609	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(3), Vadodara
610	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(4), Vadodara
611	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(5), Vadodara
612	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(1)(6), Vadodara
613	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2), Vadodara
614	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(2)(1), Vadodara
615	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(2), Vadodara
616	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(3), Vadodara
617	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(4), Vadodara
618	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(2)(5), Vadodara
619	O/o The Income-tax Officer (ReFAC) (Assessment Unit)- 1(2)(6), Vadodara
620	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3), Vadodara
621	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(3)(1), Vadodara
622	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(2), Vadodara
623	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(3), Vadodara
624	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(4), Vadodara
625	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(5), Vadodara
626	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(3)(6), Vadodara
627	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(4), Vadodara
628	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Assessment Unit)- 1(4)(1), Vadodara
629	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(2), Vadodara
630	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(3), Vadodara
631	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(4), Vadodara
632	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(5), Vadodara
633	O/o The Income-tax Officer (ReFAC) (Assessment Unit)-1(4)(6), Vadodara
634	O/o The Principal Commissioner of Income-tax (ReFAC)(Verification Unit)-1, Surat
635	O/o The Income-tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC) (Verification Unit)-1, Surat
636	O/o The Additional /Joint Commissioner of Income-tax (ReFAC)(Verification Unit)- 1(1), Surat
637	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC)(Verification Unit)- 1(1)(1), Surat
638	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(1)(2), Surat
639	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(1)(3), Surat
640	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(1)(4), Surat
641	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(1)(5), Surat
642	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(1)(6), Surat
643	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Verification Unit)- 1(2), Surat
043	0/0 The Additional /Joint Commissioner of Income-tax (Ref AC) (Vernication Cint)- 1(2), Surat

645	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(2)(2), Surat
646	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(2)(3), Surat
647	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(2)(4), Surat
648	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(2)(5), Surat
649	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(2)(6), Surat
650	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Verification Unit)- 1(3), Surat
651	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Verification Unit)- 1(3)(1), Surat
652	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(3)(2), Surat
653	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(3)(3), Surat
654	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(3)(4), Surat
655	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(3)(5), Surat
656	O/o The Income-tax Officer (ReFAC) (Verification Unit)-1(3)(6), Surat
657	O/o The Principal Commissioner of Income-tax (ReFAC) (Review Unit)-1, Vadodara
658	O/o The Income-tax Officer (HQ), Office of the Principal Commissioner of Income-tax (ReFAC) (Review Unit)-1, Vadodara
659	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Review Unit)-1(1), Vadodara
660	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(1)(1), Vadodara
661	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(1)(2), Vadodara
662	O/o The Income-tax Officer (ReFAC) (Review Unit)-1(1)(3), Vadodara
663	O/o The Income-tax Officer (ReFAC) (Review Unit)-1(1)(4), Vadodara
664	O/o The Income-tax Officer (ReFAC) (Review Unit)-1(1)(5), Vadodara
665	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Review Unit)- 1(2), Surat
666	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(2)(1), Vadodara
667	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(2)(2), Vadodara
668	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(2)(3), Vadodara
669	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(2)(4), Vadodara
670	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(2)(5), Vadodara
671	O/o The Additional /Joint Commissioner of Income-tax (ReFAC) (Review Unit)-1(3), Vadodara
672	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(3)(1), Vadodara
673	O/o The Deputy /Assistant Commissioner of Income-tax (ReFAC) (Review Unit)- 1(3)(2), Vadodara
674	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(3)(3), Vadodara
675	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(3)(4), Vadodara
676	O/o The Income-tax Officer (ReFAC) (Review Unit)- 1(3)(5), Vadodara
677	O/o The Director General of Income-tax (Inv.), Ahmedabad Charge
678	O/o The Additional Director of Income-tax (Inv.)(HQ), Ahmedabad
679	O/o The Deputy Director of Income-tax (Inv.)(HQ)-1, Ahmedabad
680	O/o The Assistant Director of Income-tax (Inv.)(HQ)-2, Ahmedabad
681	O/o The Income Tax Officer (Inv.)(HQ), Ahmedabad
682	O/o The Income Tax Officer (OSD)(Inv.), Ahmedabad
683	O/o The Principal Director of Income-tax (Inv), Ahmedabad
684	O/o The Deputy Director of Income-tax (Inv)(HQ), Ahmedabad
685	O/o The Income Tax Officer (Inv.)(Tech.), Ahmedabad
606	O/o The Additional Director of Income toy (Inv.) Unit 1. Abmodeled
686	O/o The Additional Director of Income-tax (Inv.) Unit-1, Ahmedabad
687 688	O/o The Deputy Director of Income-tax (Inv.), Unit-1(1), Ahmedabad O/o The Deputy Director of Income-tax (Inv.), Unit-1(2), Ahmedabad
	- · ·
689 690	O/o The Deputy Director of Income-tax (Inv.), Unit-1(3), Ahmedabad O/o The Assistant Director of Income-tax (Inv.), Bhavnagar
090	O/O THE ASSISTANT DIRECTOR OF INCOME-TAX (IIIV.), DHAVITAGAI

691	O/o The Income Tax Officer, Unit-1, Ahmedabad
	O/o The UNIT-2, AHMEDABAD
692	O/o The Joint Director of Income-tax (Inv.) Unit-2, Ahmedabad
693	O/o The Deputy Director of Income-tax (Inv.), Unit-2(1), Ahmedabad
694	O/o The Deputy Director of Income-tax (Inv.), Unit-2(2), Ahmedabad
695	O/o The Deputy Director of Income-tax (Inv.), Unit-2(3) & AIU, Ahmedabad
696	O/o The Deputy Director of Income-tax (Inv.), Mehsana
697	O/o The Income Tax Officer, Unit-2 & AIU, Ahmedabad
	O/o The RAJKOT UNIT
698	O/o The Joint Director of Income-tax (Inv.), Rajkot
699	O/o The Assistant Director of Income-tax (Inv)-1, Rajkot
700	O/o The Assistant Director of Income-tax (Inv.)-2, Rajkot
701	O/o The Assistant Director of Income-tax (Inv.), Jamnagar
702	O/o The Assistant Director of Income-tax (Inv.), Gandhidham
703	O/o The Income Tax Officer (Inv.), Rajkot
	O/o The FOREIGN ASSET INVESTIGATION UNIT, AHMEDABAD
704	O/o The Additional Director of Income-tax (Inv.), FAIU, Ahmedabad
705	O/o The Deputy Director of Income-tax (Inv.), FAIU, Ahmedabad
706	O/o The Income Tax Officer (Inv.), FAIU, Ahmedabad
	O/o The BENAMI PROHIBITION UNIT, AHMEDABAD
707	O/o The Additional Commissioner of Income-tax (BPU), Ahmedabad
708	O/o The Assistant Commissioner of Income-tax (BPU), Ahmedabad
709	O/o The Income Tax Officer (BPU), Ahmedabad
710	O/o The Income Tax Officer (BPU)(OSD), Ahmedabad
711	O/o The Principal Director of Income-tax (Inv.), Surat
712	O/o The Assistant Director of Income-tax (Inv.)(HQ) Surat
713	O/o The Income Tax Officer (Inv.)(Tech.), Surat
	O/o The SURAT UNIT
714	O/o The Additional Director of Income-tax (Inv.), Surat
715	O/o The Assistant Director of Income-tax (Inv.), UNIT-1, Surat
716	O/o The Deputy Director of Income-tax (Inv.), UNIT-2, Surat
717	O/o The Deputy Director of Income-tax (Inv.), UNIT-3, Surat
718	O/o The Assistant Director of Income-tax(Inv.), UNIT-4,Surat
719	O/o The Income Tax Officer (Inv.), Surat
	O/o The VAPI UNIT
720	O/o The Additional Director of Income-tax (Inv.), Vapi
721	O/o The Assistant Director of Income-tax (Inv.), Unit-1, Vapi
722	O/o The Assistant Director of Income-tax (Inv.), Unit-2, Vapi
723	O/o The Assistant Director of Income-tax (Inv.) Unit, Navsari
724	O/o The Assistant Director of Income-tax (Inv.) Unit, Valsad
725	O/o The Income Tax Officer (Inv.), Vapi
726	O/o The VADODARA UNIT
726	O/o The Additional Director of Income-tax (Inv.), Vadodara
727	O/o The Assistant Director of Income-tax (Inv.)-I, Vadodara
728	O/o The Deputy Director of Income-tax (Inv.)-II, Vadodara
729	O/o The Assistant Director of Income-tax (Inv.), Bharuch
730	O/o The Assistant Director of Income-tax (Inv.), Godhra
731	O/o The Income Tax Officer (Inv.), Vadodara

732	O/o The Income Tax Officer (Inv.), Anand
	O/o The FOREIGN ASSET INVESTIGATION UNIT, SURAT
733	O/o The Additional Director of Income-tax (Inv.), FAIU, Surat
734	O/o The Assistant Director of Income-tax (Inv.), FAIU, Surat
735	O/o The Income Tax Officer (Inv.), FAIU, Surat
	O/o The BENAMI PROHIBITION UNIT, SURAT
736	O/o The Joint Commissioner of Income-tax (BPU), Surat
737	O/o The Deputy Commissioner of Income-tax (BPU), Surat
738	O/o The Income Tax Officer (BPU), Surat
739	O/o The Principal Commissioner of Income-tax (Central), Ahmedabad
740	O/o The Assistant Commissioner of Income-tax (HQ) (Central), Ahmedabad
741	O/o The Income Tax Officer (Tech.)(Central), Ahmedabad
742	O/o The Tax Recovery Officer (Central), Ahmedabad
	O/o The CENTRAL RANGE-1, AHMEDABAD
743	O/o The Additional Commissioner of Income-tax, Central Range-1, Ahmedabad
744	O/o The Deputy Commissioner of Income-tax Central Circle-1(1), Ahmedabad
745	O/o The Assistant Commissioner of Income-tax, Central Circle-1(2), Ahmedabad
746	O/o The Assistant Commissioner of Income-tax, Central Circle-1(3), Ahmedabad
747	O/o The Assistant Commissioner of Income-tax.Central Circle-1(4), Ahmedabad
	O/o The CENTRAL RANGE-2, AHMEDABAD
748	O/o The Joint Commissioner of Income-tax, Central Range-2, Ahmedabad
749	O/o The Assistant Commissioner of Income-tax, Central Circle-2(1), Ahmedabad
750	O/o The Assistant Commissioner of Income-tax.Central Circle-2(2), Ahmedabad
751	O/o The Assistant Commissioner of Income-tax, Central Circle-2(3), Ahmedabad
752	O/o The Assistant Commissioner of Income-tax, Central Circle-2(4), Ahmedabad
	O/o The CENTRAL RANGE, RAJKOT
753	O/o The Joint Commissioner of Income-tax, Central Range, Rajkot
754	O/o The Assistant Commissioner of Income-tax, Central Circle-1,Rajkot
755	O/o The Assistant Commissioner of Income-tax, Central Circle-2,Rajkot
756	O/o The Principal Commissioner of Income-tax (Central), Surat
757	O/o The Deputy Commissioner of Income-tax (HQ), (Central), Surat
758	O/o The Income Tax Officer (Tech.)(Central), Surat
759	O/o The TRO (Central), Surat
760	O/o The CNETRAL RANGE, SURAT O/o The Joint Commissioner of Income-tax, Central Range-1, Surat
761	O/o The Deputy Commissioner of Income-tax, Central Circle-1, Surat
762	O/o The Deputy Commissioner of Income-tax, Central Circle-1, Surat
763	O/o The Deputy Commissioner of Income-tax, Central Circle-3, Surat
764	O/o The Assistant Commissioner of Income-tax, Central Circle-4, Surat
704	O/o The CENTRAL RANGE, VADODARA
765	O/o The Joint Commissioner of Income-tax, Central Range, Vadodara
766	O/o The Deputy Commissioner of Income-tax, Central Circle -1, Vadodara
767	O/o The Deputy Commissioner of Income-tax, Central Circle -2, Vadodara
768	O/o The Deputy Commissioner of Income-tax, Central Circle -3, Vadodara
769	O/o The Deputy Commissioner of Income-tax, Central Circle, Godhra
	O/o The CENTRAL RANGE, VAPI
770	O/o The Joint Commissioner of Income-tax, Central Range, Vapi
L	

771	O/o The Assistant Commissioner of Income-tax, Central Circle-1, Vapi
772	O/o The Commissioner of Income-tax (Appeals)-11, Ahmedabad
773	O/o The Commissioner of Income-tax (Appeals)-12, Ahmedabad
774	O/o The Commissioner of Income-tax (Appeals)-4, Surat

[F. No. E-30018/1/2024- DDOL]

SHISHIR SHARMA, Jt. Director (OL)

(राजस्व विभाग)

नई दिल्ली, 5 मई, 2025

का.आ. 742.—केन्द्र सरकार, राजभाषा (संघ के शासकीय प्रयोजनों के लिए प्रयोग) नियम, 1976 के नियम 10 के उप-नियम (4) के अनुसरण में राजस्व विभाग के केन्द्रीय अप्रत्यक्ष कर एवं सीमाशुल्क बोर्ड के अधीन निम्नलिखित कार्यालयों, जिनके 80 प्रतिशत से अधिक कर्मचारियों ने हिन्दी का कार्यसाधक ज्ञान प्राप्त कर लिया है, को अधिसूचित करती है:—

- 1. केन्द्रीय माल और सेवा कर आयुक्तालय, मैसूरू
- 2. मानव संसाधन विकास प्रबंधन महानिदेशालय, साकेत, नई दिल्ली
- 3. सीमा शुल्क आयुक्तालय, न्हावा शेवा (जनरल)
- 4. सीमा शुल्क आयुक्तालय, न्हावा शेवा-III
- 5. सीमा शुल्क आयुक्तालय, न्हावा शेवा-II
- 6. माल और सेवा कर महानिदेशालय, नई दिल्ली
- 7. केन्द्रीय माल और सेवा कर आयुक्तालय, जम्मू
- 8. केन्द्रीय माल और सेवा कर आयुक्तालय, अहमदाबाद दक्षिण
- 9. केन्द्रीय माल और सेवा कर, मंडल-I, अहमदाबाद दक्षिण
- 10. केन्द्रीय माल और सेवा कर, मंडल-II, अहमदाबाद दक्षिण
- 11. केन्द्रीय माल और सेवा कर, मंडल-III, अहमदाबाद दक्षिण
- 12. केन्द्रीय माल और सेवा कर, मंडल-IV, अहमदाबाद दक्षिण
- 13. केन्द्रीय माल और सेवा कर, मंडल-V, अहमदाबाद दक्षिण
- 14. केन्द्रीय माल और सेवा कर, मंडल-VI, अहमदाबाद दक्षिण
- 15. केन्द्रीय माल और सेवा कर, मंडल-VII, अहमदाबाद दक्षिण
- 16. केन्द्रीय माल और सेवा कर, मंडल-VIII, अहमदाबाद दक्षिण

[फा. सं. ई-11017/3/2017- हिन्दी-2-अधिसूचना]

शिशिर शर्मा, संयुक्त निदेशक (रा.भा.)

(Department of Revenue)

New Delhi, the 5th May, 2025

S.O. 742.—In pursuance of sub-rule (4) of Rule 10 of the Official Languages (Use for Official Purpose of the Union) Rules, 1976, the Central Government, hereby notifies, the following offices under Central Board of Indirect Taxes and Customs, Department of revenue where more than 80% staff has acquired the working knowledge of Hindi:—

- 1. Central Goods & Service Tax Commissionerate, Mysuru
- 2. Directorate General of Human Resource Management, Saket, New Delhi
- 3. Commissionerate of Customs, Nhava Sheva (General)
- 4. Commissionerate of Customs, Nhava Sheva-III

- 5. Commissionerate of Customs, Nhava Sheva-II
- 6. Directorate General of Goods & Service tax, New Delhi
- 7. Central Goods & Service Tax Commissionerate, Jammu
- 8. Central Goods & Service Tax Commissionerate, Ahmedabad South
- 9. Central Goods & Service Tax, Division-I, Ahmedabad South
- 10. Central Goods & Service Tax, Division-II, Ahmedabad South
- 11. Central Goods & Service Tax, Division-III, Ahmedabad South
- 12. Central Goods & Service Tax, Division-IV, Ahmedabad South
- 13. Central Goods & Service Tax, Division-V, Ahmedabad South
- 14. Central Goods & Service Tax, Division-VI, Ahmedabad South
- 15. Central Goods & Service Tax, Division-VII, Ahmedabad South
- 16. Central Goods & Service Tax, Division-VIII, Ahmedabad South

[F.No. E-11017/3/2017- Hindi-II-Notification]

SHISHIR SHARMA, Jt. Director (OL)

(वित्तीय सेवाएं विभाग)

नई दिल्ली, 6 मई, 2025

का.आ. 743.—बीमांकक अधिनियम, 2006 (2006 का 35) की धारा 26 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, एतद्वारा श्री डी. वरदराजन, अधिवक्ता के स्थान पर श्री निहार एन. जंबूसरिया, भूतपूर्व अध्यक्ष, आईसीएआई को तत्काल प्रभाव से तीन वर्ष की अवधि के लिए अथवा अगले आदेशों तक, जो भी पहले हो, भारतीय बीमांकक संस्थान परिषद द्वारा गठित अनुशासनात्मक समिति के सदस्य के रूप में नामित करती है।

[फा.सं. एम-16013/01/2024-बीमा-I]

अब्दुल गुफरान, अवर सचिव

(Department of Financial Services)

New Delhi, the 6th May, 2025

S.O. 743.—In exercise of the powers conferred by sub-section (1) of section 26 of the Actuaries Act, 2006 (35 of 2006), the Central Government, hereby nominates Sh. Nihar N. Jambusaria, former President, ICAI as a member of the Disciplinary Committee constituted by the Council of the Institute of Actuaries of India *vice* Sh. D. Varadarajan, Advocate, with immediate effect for a period of three years or till further orders, whichever is earlier.

[F. No. M-16013/01/2024-Ins.-I]

ABDUL GUFRAN, Under Secy.

(राजस्व विभाग)

नई दिल्ली. 6 मई. 2025

का.आ. 744.—केन्द्र सरकार, राजभाषा (संघ के शासकीय प्रयोजनों के लिए प्रयोग) नियम, 1976 के नियम 10 के उप-नियम (4) के अनुसरण में राजस्व विभाग के केन्द्रीय अप्रत्यक्ष कर एवं सीमाशुल्क बोर्ड के अधीन केन्द्रीय माल और सेवा कर आयुक्तालय, बेंगलुरु उत्तर पश्चिम कार्यालय, जिनके 80 प्रतिशत से अधिक कर्मचारियों ने हिन्दी का कार्यसाधक ज्ञान प्राप्त कर लिया है, को अधिसुचित करती है।

[फा. सं. ई-11017/3/2017- हिन्दी-2-अधिसूचना] शिशिर शर्मा, संयुक्त निदेशक (रा.भा.)]

(Department of Revenue)

New Delhi, the 6th May, 2025

S.O. 744.—In pursuance of sub-rule (4) of Rule 10 of the Official Languages (Use for Official Purpose of the Union) Rules, 1976, the Central Government, hereby notifies, the Central Goods & Service Tax, Bengaluru north West Commissionerate office under Central Board of Indirect Taxes and Customs, Department of revenue where more than 80% staff has acquired the working knowledge of Hindi.

[F. No. E-11017/3/2017- Hindi-II-Notification]

SHISHIR SHARMA, Jt. Director (OL)

कार्मिक, लोक शिकायत तथा पेंशन मंत्रालय

(कार्मिक और प्रशिक्षण विभाग)

नई दिल्ली, 2 अप्रैल, 2025

का.आ. 745. — केंद्रीय सरकार दिल्ली विशेष पुलिस स्थापन अधिनियम, 1946 (1946 का केन्द्रीय अधिनियम 25) की धारा 5 की उप-धारा (1) सपिठत धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए अधिसूचना सं. जी.ओ.(एमएस.) सं. 692 दिनांक 13.12.2024, गृह (पुलिस.IX) विभाग के माध्यम से जारी तिमलनाडु राज्य सरकार की सम्मित से थिरु. एम. श्रवणकुमार, उपायुक्त, केंद्रीय माल और सेवा कर, मदुरै, थिरु. अशोक, अधीक्षक, केंद्रीय माल और सेवा कर, मदुरै, थिरु. राजबीर सिंह राणा, अधीक्षक, केंद्रीय माल और सेवा कर, मदुरै और सुश्री समीर गौतम, निरीक्षक, केंद्रीय माल और सेवा कर, मदुरै के विरुद्ध भारतीय न्याय संहिता, 2023 (2023 का केंद्रीय अधिनियम 45) की धारा 61 तथा भ्रष्टाचार निवारण अधिनियम, 1988 (1988 का केंद्रीय अधिनियम 49) की धारा 7 के अंतर्गत दंडनीय अपराधों के लिए दिनांक 17.12.2024 को पंजीकृत आरसी2292024ए0005 तथा इस मामले के संबंध में उन्हीं तथ्यों या उसी संव्यवहार में किए गए अन्य अपराधों तथा ऐसे अपराध(धों) से जुड़े या उससे संबद्ध किसी दुष्प्रयास, दुष्प्रेरणा और/अथवा षड्यंत्र एवं/अथवा उसी संव्यवहार में किए गए या उन्हीं तथ्यों से उत्पन्न किसी अन्य अपराध का अन्वेषण तथा नियमित मामला पंजीकृत करने के लिए दिल्ली विशेष पुलिस स्थापन के सदस्यों की शक्तियों और क्षेत्राधिकार का विस्तार (कार्योत्तर प्रभाव से दिनांक 17.12.2024 से) समस्त तिमलनाडु राज्य में करती है।

[फा. सं. 228/10/2025-एवीडी-II] सत्यम श्रीवास्तव, अवर सचिव

MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS

(Department of Personnel and Training)

New Delhi, the 2nd April, 2025

S.O. 745.—In exercise of the powers conferred by sub-section (1) of section 5 read with section 6 of the Delhi Special Police Establishment Act, 1946 (Central Act 25 of 1946), the Central Government with the consent of the State Government of Tamil Nadu, issued vide Notification No. G.O.(Ms.) No. 692 dated 13.12.2024, Home (Police.IX) Department, hereby extends the powers and jurisdiction of the members of the Delhi Special Police Establishment in the whole State of Tamil Nadu (ex post facto w.e.f. 17.12.2024) for registration of a regular case and investigation in RC2292024A0005 registered on 17.12.2024 against Thiru. M. Saravanakumar, Deputy Commissioner, C.G.S.T., Madurai, Thiru. Ashok, Superintendent, C.G.S.T. Madurai, Thiru. Rajbir Singh Rana, Superintendent, C.G.S.T. Madurai and Ms. Sameer Gautam, Inspector of C.G.S.T. Madurai, for the offences punishable under section 61 of the Bharatiya Nyaya Sanhita, 2023 (Central Act 45 of 2023) and section 7 of the Prevention of Corruption Act, 1988 (Central Act 49 of 1988) and any other offences committed in the course of transaction arising out the same fact, in regard to this case and any attempt, abetment and/or conspiracy, in relation to or in connection with such offence(s) and/or for any other offence committed in the course of the same transaction or arising out of the same facts.

[F. No. 228/10/2025-AVD-II]

SATYAM SRIVASTAVA, Under Secy.

नई दिल्ली, 3 अप्रैल, 2025

का.आ. 746.—केंद्रीय सरकार दिल्ली विशेष पुलिस स्थापन अधिनियम, 1946 (1946 का 25) की धारा 5 की उप-धारा (1) सपिठत धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए पुलिस उपमहानिरीक्षक/शाखा प्रमुख, केन्द्रीय अन्वेषण ब्यूरो, भ्रष्टाचार निरोधक शाखा, रांची के दिनांक 29.10.2024 के पत्र संख्या 636/सीओ-07/2024-आर द्वारा किए गए अनुरोध पर झारखंड राज्य सरकार की अधिसूचना ज्ञापन सं.-10/सी.बी.आई.-433/2024-737, रांची, दिनांक 04.02.2025, गृह, कारागार एवं आपदा प्रबंधन विभाग तथा शुद्धिपत्र अधिसूचना ज्ञापन सं.-10/सी.बी.आई.-

433/2024-1550, रांची, दिनांक 06.03.2025, गृह, कारागार एवं आपदा प्रबंधन विभाग के माध्यम से जारी सम्मति से निम्नलिखित संदिग्ध व्यक्तियों:—

- 1. श्री अमरीक सिंह, मेसर्स संत ऑटोस के साझेदार, पुत्र: श्री चरण सिंह, निवासी एचआईजी-बी-13, माधव बाग कॉलोनी, रोड सं.-16, मानगो, जमशेदपुर-831012,
- 2. श्री चरण सिंह, मेसर्स संत ऑटोस के साझेदार, पुत्र स्वर्गीय हरबंस सिंह, निवासी एचआईजी-बी-13, माधव बाग कॉलोनी, रोड सं.-16, मानगो, जमशेदपुर-831012,
- श्रीमती जसविंदर सिंह, मेसर्स संत ऑटोस की गारंटर, निवासी एचआईजी-बी-13, माधव बाग कॉलोनी, रोड सं.-16, मानगो, जमशेदपुर-831012,
- 4. श्रीमती तेज कौर, मेसर्स संत ऑटोस की गारंटर, बी 1/2, एचआईजी, एम बी कॉलोनी, मानगो, जमशेदपुर-831012,
- 5. श्रीमती सिमरन कौर, मेसर्स संत ऑटोस की गारंटर, निवासी एचआईजी-बी-13, माधव बाग कॉलोनी, रोड सं.-16, मानगो, जमशेदपुर-831012,
- 6. श्रीमती सतविंदर कौर, मेसर्स संत ऑटोस की गारंटर, निवासी एचआईजी-बी-13, माधव बाग कॉलोनी, रोड सं.-16, मानगो, जमशेदपुर-831012,
- 7. श्री अभिषेक सिंह, अजय कुंज, एच सं. 21, जोन सं. 11, बिरसानगर, टेल्को, जमशेदपुर-831004 और
- श्रीमती चन्दन आर पी सिंह, बी-05, साची अपार्टमेंट, प्लॉट सं.-04, सैक्टर 04, नवी मुंबई, ठाणे।
 मेसर्स संत ऑटोस (एक साझेदारी फर्म) के सभी साझेदार और गारंटर्स प्लॉट सं. 175-177, एचपी पेट्रोल पंप के समीप, एनएच-33, रामगढ़ चांडिल, सरायकेला खरसावाँ, झारखंड-832401
- 9. अज्ञात लोक सेवकों

के विरुद्ध भा.दं.सं की धारा 120बी सपिठत धारा 409 के अंतर्गत अपराधों को कारित करने तथा मामले के अन्वेषण के दौरान सामने आने वाले किसी अन्य अपराध(धों) सिहत ऐसे एक या उससे अधिक अपराधों से जुड़े या उससे संबद्ध किसी दुष्प्रयास, दुष्प्रेरणा और षड्यंत्र एवं/अथवा उसी संव्यवहार में किए गए या उन्हीं तथ्यों से उत्पन्न किसी अन्य अपराध के लिए एक नियमित मामले का पंजीकरण करने के लिए दिल्ली विशेष पुलिस स्थापन के सभी सदस्यों की शक्तियों और क्षेत्राधिकार का विस्तार उक्त अधिनियम के अंतर्गत झारखंड राज्य में करती है।

[फा. सं. 228/11/2025-एवीडी-II] सत्यम श्रीवास्तव, अवर सचिव

New Delhi, the 3rd April, 2025

S.O. 746.—In exercise of the powers conferred by sub-section (1) of section 5 read with section 6 of the Delhi Special Police Establishment Act, 1946 (25 of 1946), the Central Government with the consent of the State Government of Jharkhand, issued vide Notification Memo No.-10/C.B.I.-433/2024-737, Ranchi, dated 04.02.2025, Home, Prisons and Disaster Management Department and Corrigendum Notification Memo No.-10/C.B.I.-433/2024-1550, Ranchi, dated 06.03.2025, Home, Prisons and Disaster Management Department upon request made vide letter No.-636/CO-07/2024-R, dated.-29.10.2024 of DIG of Police/Head of Branch, CBI, ACB, Ranchi, hereby extends the powers and jurisdiction to all the members of Delhi Special Police Establishment under the said Act in the State of Jharkhand for registration of a regular case against the following suspect person:—

- 1. Shri Amrik Singh, Partner of M/s Sant Autos, S/o: Shri Charan Singh, R/o HIG-B-13, Madhav Bagh Colony, Road No-16, Mango, Jamshedpur-831012,
- 2. Shri Charan Singh, Partner of M/s Sant Autos, S/o Late Harbans Singh, R/o HIG B-13, Madhav Bagh Colony, Road No-16, Mango, Jamshedpur-831012,
- 3. Mrs. Jaswinder Singh, Guarantor of M/s Sant Autos, R/o HIG-B-13, Madhav Bagh Colony, Road No-16, Mango, Jamshedpur-831012,
- 4. Mrs. Tej Kaur, Guarantor of M/s Sant Autos, B 1/2, HIG, M B Colony, Mango Jamshedpur-831012,
- 5. Mrs. Simran Kaur, Guarantor of M/s Sant Autos, R/o HIG-B-13, Madhav Bagh Colony, Road No-16, Mango, Jamshedpur-831012,
- 6. Mrs. Satwinder Kaur, Guarantor of M/s Sant Autos, R/o HIG-B-13, Madhav Bagh Colony, Road No-16, Mango, Jamshedpur-831012,
- 7. Mr. Abhishek Singh, Ajay Kunj, H No. 21, Zone no. 11, Birsanagar, Telco, Jamshedpur-831004 and
- 8. Mrs. Chandan R P Singh, B-05, Sachi Apartment, Plot No.-04, Sector 04, Navi Mumbai, Thane.

 All Partners and Guarantors of M/s Sant Autos (a Partnership Firm) Plot No. 175-177, Near HP Petro Pump, NH-33, Ramgarh Chandil, Saraikela Kharsawan, Jharkhand-832401.
- 9. Unknown Public Servants.

for committing offences u/s 120B r/w 409 of IPC and any other offence(s) that may come into light during investigation of case including any attempt, abetment and conspiracy in relation to or in connection with one or more such offences and/or any other offence(s) committed in the course of the same transaction or arising out of the same facts.

[F. No. 228/11/2025-AVD-II] SATYAM SRIVASTAVA, Under Secy.

नई दिल्ली, 3 अप्रैल, 2025

का.आ. 747. — केंद्रीय सरकार दिल्ली विशेष पुलिस स्थापन अधिनियम, 1946 (1946 का केंद्रीय अधिनियम 25) की धारा 5 की उप-धारा (1) सपठित धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तेलंगाना राज्य सरकार की अधिसूचना सं. जी.ओ.एमएस. सं. 19, दिनांक 28.02.2025, गृह (विशेष) विभाग और शुद्धिपत्र अधिसूचना सं. जी.ओ.एमएस. सं. 33, दिनांक 20.03.2025, गृह (विशेष) विभाग के माध्यम से जारी सम्मति से श्री टी.वी. चंद्रकांत, मुख्य वाणिज्यिक निरीक्षक, सिकंदराबाद रेलवे स्टेशन, सिकंदराबाद मंडल, दक्षिण-मध्य रेलवे, अज्ञात लोक सेवकों और अज्ञात गैर-सरकारी व्यक्तियों के विरूद्ध शिकायतकर्ता श्री के.अशोक कुमार सुपुत्र लक्ष्मीनारायण, निवासी आवास सं. 6-1-471, बड़ा गणेश के पीछे, खैरताबाद, हैदराबाद-500004 द्वारा दिनांक 13.02.2025 को दर्ज करायी गयी शिकायत के संबंध में भ्रष्टाचार निवारण अधिनियम, 1988 (1988 का केंद्रीय अधिनियम 49) (2018 में यथासंशोधित) की धारा 7 के अंतर्गत दंडनीय अपराधों के लिए नियमित मामला दर्ज करने/अन्वेषण का संचालन करने और उक्त मामले के अन्वेषण के दौरान सामने आने वाले किसी अन्य अपराध सहित ऐसे एक या उससे अधिक अपराधों से जुड़े या उससे संबद्ध किसी दुष्प्रयास, दुष्प्रेरणा और षड्यंत्र एवं/अथवा उसी संव्यवहार में किए गए या उन्हीं तथ्यों से उत्पन्न किसी अन्य अपराध तथा शिकायतकर्ता द्वारा दिनांक 13.02.2025 को दर्ज कराई शिकायत के आधार पर अन्य संचयी अपराधों एवं किसी अन्य अपराध(धों) में श्री टी.वी. चंद्रकांत, मुख्य वाणिज्यिक निरीक्षक, सिकंदराबाद रेलवे स्टेशन, सिकंदराबाद मंडल, दक्षिण-मध्य रेलवे, अज्ञात लोक सेवकों और अज्ञात गैर-सरकारी व्यक्तियों के विरूद्ध नियमित मामला दर्ज करने/अन्वेषण का संचालन करने के लिए दिल्ली विशेष पुलिस स्थापन के सदस्यों की शक्तियों और क्षेत्राधिकार का विस्तार समस्त तेलंगाना राज्य में करती है।

> [फा. सं. 228/12/2025-एवीडी-II] सत्यम श्रीवास्तव, अवर सचिव

New Delhi, the 3rd April, 2025

S.O. 747.—In exercise of the powers conferred by sub-section (1) of section 5 read with section 6 of the Delhi Special Police Establishment Act, 1946 (Central Act 25 of 1946), the Central Government with the consent of the State Government of Telangana, issued vide Notification No. G.O.Ms.No.19 dated 28.02.2025, Home (Special) Department and Errata Notification No. G.O.Ms.No.33 dated 20.03.2025, Home (Special) Department, hereby extends the powers and jurisdiction of the members of the Delhi Special Police Establishment in the whole of the State of Telangana for conducting regular case/investigation into allegations mentioned in complaint dated 13.02.2025 lodged by the complainant Shri K.Ashok Kumar S/o Laxminarayana, R/o H.No.6-1-471, Backside of Bada Ganesh, Khairtabad, Hyderabad- 500004 against Shri T.V.Chandrakanth, Chief Commercial Inspector, Secunderabad Railway Station, Secunderabad Division of South-Central Railway, unknown public servants and unknown private persons including regular case/investigation into any other offence(s) that may come to light during the investigation of the said case including any attempt, abetment and conspiracy in relation to or in connection with one or more such offences and/or any offence committed in the course of such transaction or arising out of the same facts against Shri T. V.Chandrakanth, Chief Commercial Inspector, Secunderabad Railway Station, Secunderabad Division of South-Central Railway, unknown public servants and unknown private persons for the offences punishable u/s 7 of the Prevention of Corruption Act, 1988 (Central Act No. 49 of 1988) (as amended in 2018), other cumulative offences and any other offence(s) on the basis of complaint dated 13.02.2025 lodged by the complainant.

[F. No. 228/12/2025-AVD-II] SATYAM SRIVASTAVA, Under Secy.

नई दिल्ली, 8 अप्रैल, 2025

का.आ. 748.—केंद्रीय सरकार दिल्ली विशेष पुलिस स्थापन अधिनियम, 1946 (1946 का अधिनियम 25) की धारा 5 की उप-धारा (1) सपिठत धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, छत्तीसगढ़ राज्य सरकार की अधिसूचना सं. एफ-4-227/गृह-सी/2024 दिनांक 02.12.2024, गृह (सी-अनुभाग) विभाग, मंत्रालय, महानदी भवन, नवा रायपुर, अटल नगर तथा संशोधित अधिसूचना सं. एफ-4-227/गृह-सी/2024 दिनांक 06.02.2025, गृह (सी-अनुभाग) विभाग, मंत्रालय, महानदी भवन, नवा रायपुर, अटल नगर के माध्यम से जारी सम्मित से थाना, राज्य आर्थिक अपराध ब्यूरो, छत्तीसगढ़, रायपुर में भ्रष्टाचार निवारण अधिनियम, 1988 (2018 में यथासंशोधित) की धारा-7, 7(क), 8, 13(2) और भारतीय दंड संहिता की धारा 182, 211, 193, 195-क, 166-क, 120ख के अंतर्गत दर्ज अपराध सं. 49/2024 का अन्वेषण करने के लिए दिल्ली विशेष पुलिस स्थापन के सदस्यों की शक्तियों और क्षेत्राधिकार का विस्तार समस्त छत्तीसगढ़ में करती है।

[फा. सं. 228/109/2024-एवीडी-II]

सत्यम श्रीवास्तव. अवर सचिव

New Delhi, the 8th April, 2025

S.O. 748.—In exercise of the powers conferred by sub-section (1) of section 5 read with section 6 of the Delhi Special Police Establishment Act, 1946 (Act 25 of 1946), the Central Government with the consent of the State Government of Chhattisgarh, issued vide Notification No. F-4-227/Home-C/2024 dated 02.12.2024, Home (C-Section) Department, Mantralaya, Mahanadi Bhawan, Nava Raipur, Atal Nagar and Revised Notification No. F-4-227/Home-C/2024 dated 06.02.2025, Home (C-Section) Department, Mantralaya, Mahanadi Bhawan, Nava Raipur, Atal Nagar, hereby extends the powers and jurisdiction of the members of Delhi Special Police Establishment to the whole State of Chhattisgarh for the investigation of Crime No. 49/2024 registered at Police Station State Economic Offences Investigation Bureau, Chhattisgarh, Raipur under section-7, 7(A), 8, 13(2) of PC Act, 1988 (as amended in 2018) and section 182, 211, 193, 195-A, 166-A, 120B of IPC.

[F. No. 228/109/2024-AVD-II] SATYAM SRIVASTAVA, Under Secy.

नई दिल्ली, 16 अप्रैल, 2025

का.आ. 749.—केन्द्रीय सरकार दिल्ली विशेष पुलिस स्थापन अधिनियम, 1946 (1946 का अधिनियम संख्या 25) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, निम्नलिखित अपराधों को विनिर्दिष्ट करती है, जिनका अन्वेषण दिल्ली विशेष पुलिस स्थापन के सदस्यों द्वारा भी किया जाना है, नामत:

(क) "आबकारी अधिनियम 1, 1077" के अंतर्गत दंडनीय अपराध।

(ख) उपर्युक्त अपराध(धों) से जुड़े या उससे संबद्ध किसी दुष्प्रयास, दुष्प्रेरणा एवं/अथवा षड्यंत्र एवं/अथवा उसी संव्यवहार में किए गए या उन्हीं तथ्यों से उत्पन्न किसी अन्य अपराध(धों)।

[फा. सं. 228/01/2020-एवीडी-II]

सत्यम श्रीवास्तव, अवर सचिव

New Delhi, the 16th April, 2025

- **S.O. 749.**—In exercise of the powers conferred by Section 3 of the Delhi Special Police Establishment Act, 1946 (Act No. 25 of 1946), the Central Government hereby specifies the following offences which are also to be investigated by the members of the Delhi Special Police Establishment, namely:—
- (a) Offences punishable under "The Abkari Act 1 of 1077".
- (b) Any attempt, abetment and/or conspiracy, in relation to or in connection with above mentioned offence(s) and/or for any other offence(s) committed in the course of the same transaction or arising out of the same facts.

[F. No. 228/01/2020-AVD-II]

SATYAM SRIVASTAVA, Under Secy.

नई दिल्ली, 16 अप्रैल, 2025

का.आ. 750.—केंद्रीय सरकार दिल्ली विशेष पुलिस स्थापन अधिनियम, 1946 (1946 का 25) की धारा 5 की उप-धारा (1) सपिठत धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केरल राज्य सरकार की अधिसूचना सं. गृह-एसएसए2/268/2019-गृह, तिरूवनंतपुरम, दिनांक 24.12.2019, गृह (गुप्त अनुभाग- ए) विभाग (एस.आर.ओ. संख्या- 1006/2019) के माध्यम से जारी सम्मित से कोट्टायम जिले के मरंगट्टुपल्ली थाने में, सिबी की मौत और उससे संबंधित मामलों से संबंद्ध अपराध संख्या 528/2015, 530/2015 और 531/2015, जिन्हें बाद में अपराध शाखा-अपराध जांच विभाग, कोट्टायम में अपराध संख्या 68/सीआर/2015, 69/सीआर/2015 और 70/सीआर/2015 के रूप में पुनः क्रमांकित किया गया, का अन्वेषण करने के लिए दिल्ली विशेष पुलिस स्थापन के सदस्यों की शक्तियों और क्षेत्राधिकार का विस्तार समस्त केरल राज्य में करती है।

[फा. सं. 228/01/2020-एवीडी-II]

सत्यम श्रीवास्तव, अवर सचिव

New Delhi, the 16th April, 2025

S.O. 750.—In exercise of the powers conferred by sub-section (1) of section 5 read with section 6 of the Delhi Special Police Establishment Act, 1946 (Central Act 25 of 1946), the Central Government with the consent of the State Government of Kerala, issued vide Notification No. Home-SSA2/268/2019-Home, Thiruvananthapuram, dated 24.12.2019, Home (Secret Section - A) Department (S. R. O. No. 1006/2019), hereby extends the powers and jurisdiction of the members of the Delhi Special Police Establishment in the whole of the State of Kerala for the investigation of offences involved in Crime No.528/2015, 530/2015 and 531/2015 of the Marangattupally Police Station, Kottayam District subsequently re-numbered as Crime Nos. 68/CR/2015, 69/CR/2015 and 70/CR/2015 of the Crime Branch-Crime Investigation Department, Kottayam, in connection with the death of Siby and matters related thereto.

[F. No. 228/01/2020-AVD-II] SATYAM SRIVASTAVA, Under Secy.

नई दिल्ली, 22 अप्रैल, 2025

का.आ. 751. — केंद्रीय सरकार दिल्ली विशेष पुलिस स्थापन अधिनियम, 1946 (1946 का केंद्रीय अधिनियम 25) की धारा 5 की उप-धारा (1) सपिठत धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तेलंगाना राज्य सरकार की अधिसूचना सं. जी.ओ.एमएस. सं. 34, दिनांक 25.03.2025, गृह (विशेष) विभाग के माध्यम से जारी सम्मित से श्री सईद मुनवर बाशा, प्रधान मुख्य परिचालन प्रबंधक, पीसीओएम/एससीआर के तत्कालीन सचिव, दक्षिण-मध्य रेलवे के अज्ञात लोक सेवकों और अज्ञात गैर-सरकारी व्यक्तियों के विरूद्ध श्री च. राकेश, उप मुख्य सतर्कता अधिकारी/टी एंड

आरपीएफ/एससी, महाप्रबंधक कार्यालय, सतर्कता शाखा, सिकंदराबाद, दक्षिण-मध्य रेलवे से केन्द्रीय अन्वेषण ब्यूरो, भ्रष्टाचार निरोधक शाखा, हैदराबाद द्वारा दिनांक 14.11.2024 को प्राप्त शिकायत के संबंध में भ्रष्टाचार निवारण अधिनियम, 1988 (1988 का केंद्रीय अधिनियम 49) (2018 में यथासंशोधित) की धारा 7(क), 12, भारतीय दंड संहित की धारा 120-बी सपिठत भारतीय न्याय संहिता, 2023 (2023 का केंद्रीय अधिनियम सं.45) की धारा 61 के खंड (2) के अंतर्गत दंडनीय अपराधों के लिए नियमित मामला दर्ज करने/अन्वेषण का संचालन करने और उक्त मामले के अन्वेषण के दौरान सामने आने वाले किसी अन्य अपराध सहित ऐसे एक या उससे अधिक अपराधों से जुड़े या उससे संबद्ध किसी दुष्प्रयास, दुष्प्रेरणा और षड्यंत्र एवं/अथवा उसी संव्यवहार में किए गए या उन्हीं तथ्यों से उत्पन्न किसी अन्य अपराध तथा शिकायतकर्ता द्वारा दिनांक 14.11.2024 को दर्ज कराई गई शिकायत के आधार पर अन्य संचयी अपराधों में श्री सईद मुनवर बाशा, प्रधान मुख्य परिचालन प्रबंधक, पीसीओएम/एससीआर के तत्कालीन सचिव, दक्षिण-मध्य रेलवे के अज्ञात लोक सेवकों और अज्ञात गैर-सरकारी व्यक्तियों के विरूद्ध नियमित मामला दर्ज करने/अन्वेषण का संचालन करने के लिए दिल्ली विशेष पुलिस स्थापन के सभी सदस्यों की शक्तियों और क्षेत्राधिकार का विस्तार समस्त तेलंगाना राज्य में करती है।

[फा. सं. 228/17/2025-एवीडी-II]

सत्यम श्रीवास्तव, अवर सचिव

New Delhi, the 22nd April, 2025

S.O. 751.—In exercise of the powers conferred by sub-section (1) of section 5 read with section 6 of the Delhi Special Police Establishment Act, 1946 (Central Act 25 of 1946), the Central Government with the consent of the State Government of Telangana, issued vide Notification No. G.O.Ms.No.34 dated 25.03.2025, Home (Special) Department, hereby extends the powers and jurisdiction to all the members of the Delhi Special Police Establishment in the whole of the State of Telangana for conducting regular case/investigation into allegations mentioned in the complaint dated 14.11.2024 received by CBI, ACB, Hyderabad from Sri Ch. Rakesh, Dy. Chief Vigilance Officer/T & RPF/SC, General Manager's Office, Vigilance Branch, Secunderabad, South Central Railway against Sri Syed Munvar Basha, then Secretary to Principal Chief Operations Manager, PCOM/SCR, unknown public servants of SC Railway and unknown private persons including regular case/investigation into any other offence that may come to light during the investigation of the said case including any attempt, abetment and conspiracy in relation to or in connection with one or more such offences and/or any offence committed in the course of such transaction or arising out of the same facts against Sri Syed Munvar Basha, then Secretary to Principal Chief Operations Manager, PCOM/SCR, unknown public servants of SC Railway and unknown private persons for the offences punishable under sections 7 (a), 12 of the Prevention of Corruption Act, 1988 (Central Act No.49 of 1988) (as amended in 2018), 120-B of IPC read with clause (2) of section 61 of the Bharatiya Nyaya Sanhita, 2023 (Central Act No.45 of 2023) & other cumulative offences on the basis of complaint dated.14.11.2024 lodged by the complainant.

[F. No. 228/17/2025-AVD-II]

SATYAM SRIVASTAVA, Under Secy.

नई दिल्ली, 23 अप्रैल, 2025

का.आ. 752.—केन्द्रीय सरकार दिल्ली विशेष पुलिस स्थापन अधिनियम, 1946 (1946 का 25) की धारा 5 की उप-धारा (1) सपिठत धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए जारी अधिसूचना संख्या 9/सी.बी.आई.-80-07/2023 एचपी-3217, पटना, दिनांक 13.03.2025 गृह विभाग, (पुलिस शाखा) के माध्यम से उत्तर बिहार ग्रामीण बैंक, मांझागढ़ शाखा, जिला-गोपालगंज में वित्तीय धोखाधड़ी से संबंधित मांझागढ़ थाने में भारतीय दंड संहिता की धारा-420/467/468/471/409/34 के तहत दर्ज मामला संख्या-222/2022, दिनांक-13-07-2022 का अन्वेषण/निगरानी और जांच करने के लिए दिल्ली विशेष पुलिस स्थापन के सदस्यों की शक्तियों और क्षेत्राधिकार का विस्तार समस्त बिहार राज्य में करती है।

[फा. सं. 228/19/2025-एवीडी-II]

सत्यम श्रीवास्तव, अवर सचिव

New Delhi, the 23rd April, 2025

S.O. 752.—In exercise of the powers conferred by sub-section (1) of section 5 read with section 6 of the Delhi Special Police Establishment Act, 1946 (Act 25 of 1946), the Central Government with the consent of the State Government of Bihar, issued vide Notification No. 9/C.B.I-80-07/2023 HP 3217, Patna, dated 13.03.2025, Home Department, (Police Branch), hereby extends the powers and jurisdiction to the members of the Delhi Special Police Establishment to the whole of Bihar to investigate/supervise and inquire into the Manjhagarh P.S. Case No-222/2022, Dated-13-07-2022, Section-420/467/468/471/409/34 I.P.C. which relates to Financial fraud in Uttar Bihar Gramin Bank, Manjhagarh Branch, District-Gopalganj.

[F. No. 228/19/2025-AVD-II]

SATYAM SRIVASTAVA, Under Secy.

नई दिल्ली, 24 अप्रैल, 2025

का.आ. 753.—केंद्रीय सरकार, भारतीय नागरिक सुरक्षा संहिता, 2023 (2023 का 46) की धारा 18 की उप-धारा (8) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, श्री पार्थसारथी आनंद स्वरुप पित, अधिवक्ता को, माननीय झारखंड उच्च न्यायालय के समक्ष केंद्रीय अन्वेषण ब्यूरो की ओर से विशेष लोक अभियोजक के रुप में हाजिर होने से हटाती है और इस प्रयोजन के लिए भारत सरकार के कार्मिक, लोक शिकायत और पेंशन मंत्रालय, कार्मिक और प्रशिक्षण विभाग की, भारत के राजपत्र, भाग II, खंड 3, उपखंड (ii), तारीख 2 सितम्बर, 2023 में, सं. का.आ. 1341, तारीख 9 जनवरी, 2023 द्वारा प्रकाशित अधिसूचना का विखंडन करती है।

[फा. सं. 225/32/2021-एवीडी-II]

सत्यम श्रीवास्तव, अवर सचिव

New Delhi, the 24th April, 2025

S.O. 753.—In exercise of the powers conferred by sub-section (8) of section 18 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (46 of 2023), the Central Government hereby removes Shri Parthasarthy Anand Swaroop Pati, Advocate as Special Public Prosecutor for appearing on behalf of Central Bureau of Investigation before the Hon'ble High Court of Jharkhand and for that purpose rescinds the notification of the Government of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training), vide number S.O. 1341 dated the 9th January, 2023, published in the Gazette of India, Part-II, Section 3, Sub-section (ii) dated the 2nd September, 2023.

[F. No. 225/32/2021-AVD-II]

SATYAM SRIVASTAVA, Under Secy.

नई दिल्ली, 29 अप्रैल, 2025

का.आ. 754.—केंद्रीय सरकार दिल्ली विशेष पुलिस स्थापन अधिनियम, 1946 (1946 का केंद्रीय अधिनियम 25) की धारा 5 की उप-धारा (1) सपिठत धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तेलंगाना राज्य सरकार की अधिसूचना सं. जी.ओ.एमएस.सं.37, दिनांक 27.03.2025, गृह (विशेष) विभाग के माध्यम से जारी सम्मित से केंद्रीय अन्वेषण ब्यूरो, भ्रष्टाचार निरोधक शाखा, हैदराबाद को प्राप्त स्रोत सूचना के आधार पर संविदाकार मेसर्स संध्या कंस्ट्रक्शन, दिक्षण मध्य रेलवे, सिकंदराबाद के अज्ञात लोक सेवकों और अज्ञात गैर-सरकारी व्यक्तियों के विरुद्ध गैंगडेज की अधिक संख्या का दावा करने के मामले में गंभीर अनियमितताएं करने संबंधी कारित अपराध, अन्य संचयी अपराधों और जांच/अन्वेषण के दौरान सामने आने वाले किसी अन्य अपराध(धों) का केंद्रीय अन्वेषण ब्यूरो द्वारा अधिसूचित धाराओं और भ्रष्टाचार निवारण अधिनियम, 1988 (1988 का केन्द्रीय अधिनियम 49), (2018 में यथासंशोधित) की धाराओं के अन्तर्गत जांच/अन्वेषण करने के लिए दिल्ली विशेष पुलिस स्थापन के सभी सदस्यों की शक्तियों और क्षेत्राधिकार का विस्तार समस्त तेलंगाना राज्य में करती है।

[फा. सं. 228/20/2025-एवीडी-II]

सत्यम श्रीवास्तव, अवर सचिव

New Delhi, the 29th April, 2025

S.O. 754.—In exercise of the powers conferred by sub-section (1) of section 5 read with section 6 of the Delhi Special Police Establishment Act, 1946 (Central Act 25 of 1946), the Central Government with the consent of the State Government of Telangana, issued vide Notification No. G.O.Ms.No.37 dated 27.03.2025, Home (Special) Department, hereby extends the powers and jurisdiction to all the members of the Delhi Special Police Establishment in the whole of the State of Telangana for conducting Enquiry/Investigation on offence of committing serious irregularities in the matter of claiming higher number of gangdays on a source information received by Central Bureau of Investigation, Anti Corruption Branch, Hyderabad, against Contractor M/s Sandhya Constructions, unknown public servants of South Central Railway, Secunderabad & unknown private persons under sections notified for investigation by CBI and sections of the Prevention of Corruption Act, 1988(Central Act No. 49 of 1988) (as amended in 2018) other cumulative offences and any other offence(s) that may come to light during Enquiry/Investigation.

[F. No. 228/20/2025-AVD-II]

SATYAM SRIVASTAVA, Under Secy.

श्रम एवं रोजगार मंत्रालय

नई दिल्ली, 1 अप्रैल, 2025

का.आ. 755.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार आंध्र प्रदेश ग्रामीण विकास बैंक के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण/श्रम न्यायालय हैदराबाद के पंचाट (1/2023) प्रकािंगत करती है।

[सं. एल - 12025/01/2025- आई आर (बी-I)-58] सलोनी, उप निदेशक

MINISTRY OF LABOUR AND EMPLOYMENT

New Delhi, the 1st April, 2025

S.O. 755.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref.1/2023) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court <u>Hyderabad</u> as shown in the Annexure, in the industrial dispute between the management of <u>Andra Pradesh Grameena Vikas Bank</u> and their workmen.*

[No. L-12025/01/2025- IR(B-I)-58]

SALONI, Dy. Director

ANNEXURE

IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT AT HYDERABAD

Present: - **Sri IRFAN QAMAR**Presiding Officer

Dated the 7th day of March, 2025

INDUSTRIAL DISPUTE LC No.1/2023

Between:

B. Vijay Kumar, S/o Balaswamy, Age: 38 years, Occ: Ex. Employee, R/o H.No. 6-76-10/2050, Plot No. 10, First Floor, Privilegal Estate, Street No. 1, Chengicherla, Boduppal, Medchal, Malkajgiri-500092.

AND

The General Manager, Disciplinary Authority, Andra Pradesh Grameena Vikas Bank (APGVB) H.No. 2-5-8/1, H.No. Hanumakonda, Warangal Dis. Telangana-506001.

... Respondents

Appearances:

For the Petitioner: Y. Ranjeeth Reddy, Advocate

For the Respondent: N. Srinivas, Advocate

AWARD

Sri B. Vijay Kumar, who worked as Office Assistant (who will be referred to as the workman) has filed this petition under Sec. 2A(2) of the Industrial Disputes Act, 1947 against the Respondents APGVB respondents herein to reinstate the petitioner into service with continuity and with all other attendant benefits and pass such other and further order or orders as this Hon'ble court may deem fit and proper.

2. On the date fixed for Petitioner's evidence, Petitioner called absent. Despite providing sufficient opportunity Petitioner did not adduce any evidence to substantiate his claim. Therefore, a 'No claim' award is passed for want of evidence.

Award is passed accordingly. Transmit.

Typed to my dictation by Shri Vinay Panghal, LDC corrected and signed by me on this the 7th day of March, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the Witnesses examined for the

Petitioner Respondent

NIL NIL

Documents marked for the Petitioner

NIL

Documents marked for the Respondent NIL

नई दिल्ली. 1 मई. 2025

का.आ. 756.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार सीएसबी बैंक लिमिटेड के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय एर्नाकुलम के पंचाट (15/2023) प्रकािंगत करती है।

[सं. एल - 12025/01/2025- आई आर (बी-I)-57]

सलोनी. उप निदेशक

New Delhi, the 1st May, 2025

S.O. 756.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 15/2023) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Ernakulam* as shown in the Annexure, in the industrial dispute between the management of <u>CSB Bank Ltd.</u> and their workmen.

[No. L-12025/01/2025– IR(B-I) 57]

SALONI, Dy. Director

ANNEXURE

IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT: ERNAKULAM

Present: - **Sri IRFAN QAMAR**Presiding Officer

Dated the 6th day of March, 2025

ID No.15/2023

Between: The General Secretary,

Catholic Syrian Bank Staff Federation,

Udhaya Buildings, Floor No.II, College Road,

Trissur - 680001

Union/Petitioner

AND: 1) The Chairman.

CSB Bank Ltd., CSB Bhavan,

P.B. No.502, St. Mary's College Road,

Trissur-680020

 The General Manager, Chief Risk Officer, CSB Bank Ltd., CSB Bhavan, Head Office, Trissur – 680020

. Managements/Respondents

Appearances:

For the Petitioner : M/s Shenoy Law Associates

For the Respondent: Head, ER, CSB Bank

AWARD

The Government of India, Ministry of Labour & Employment, Office of the Deputy Chief Labour Commissioner (C), Cochin by its order No.07/06/2021/D2 dated 29.05.2023, referred the following dispute under Clause (d) of sub Section 1 and Sub Section (2A) of Section 10 of the I.D. Act, 1947, for adjudication to this Tribunal between the management of M/s Catholic Syrian Bank Ltd., and their workman. The schedule of the reference is,

SCHEDULE

"Whether the action of CSB Bank, Trissur in initiating disciplinary proceeding in the name of misusing of ID and Password of the employees by someone else without the knowledge of the employee concerned is legal, justified and proper. If not, what relief the workmen are eligible to?"

The reference is numbered in this Tribunal as I.D. No.15/2023 and the case is presently posted on 21.04.2025, for Appearance.

2. The matter was taken up today for hearing through video conference in view of the direction of Ministry of Labour & Employment, Government of India to conduct special campaign for disposal of cases vide letter dated 14.2.2025.

- 3. Heard both sides through video conference. The petitioner union has filed the memo with the averment that the issue was sorted out amicably between the Union and the Management of CSB Bank and there is nothing left for further adjudication. Therefore, petitioner union prayed to permit the petitioner to withdraw the claim / ID treating it as not pressed in the interest of justice.
- 4. The Respondent has also concurred the same.
- 5. Therefore, in view of the above, a No-dispute Award is passed.

Award is passed accordingly. Transmit.

Typed to my dictation by Shri Suresh N.K., Secretary to the Court, corrected and signed by me on this the 6^{th} day of March, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the
Union/Petitioner

Witnesses examined for the
Management/Respondent

NIL NIL

Documents marked for the Petitioner

NIL

Documents marked for the Respondent

NIL

नई दिल्ली, 1 मई, 2025

का.आ. 757.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार भारतीय स्टेट बैंक के प्रबंधतत्र, संबद्ध नियोजको और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय हैंदराबाद के पंचाट (77/2001) प्रकािंगत करती है।

[सं. एल - 12012/521/2000- आई आर (बी-I)]

सलोनी, उप निदेशक

New Delhi, the 1st May, 2025

S.O. 757.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 77/2001) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Hyderabad* as shown in the Annexure, in the industrial dispute between the management of <u>State Bank of India</u> their workmen.

[No. L-12012/521/2000- IR(B-I)] SALONI, Dy. Director

ANNEXURE

IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT AT HYDERABAD

Present: Sri IRFAN QAMAR

Presiding Officer

Dated the 16th day of April, 2025

INDUSTRIAL DISPUTE No. 77/2001

Between:

Sri Y.V. Ramana,

H.No.8-3-1114/2, Kesavanagar Colony, Hyderabad-500 073.

... Petitioner

And

The Assistant General Manager,

State Bank of India,

(Personnel & HRD Department)

Local Head Office,

Bank Street, Koti,

Hyderabad – 500 095.Respondent

Appearances:

For the Petitioner : Sri K.R. Prabhakar, Advocate

For the Responden : Sri Ratang Phani Reddy, Advocate

AWARD

The Government of India, Ministry of Labour by its order No. L-12012/521/2000-IR(B.I) dated 13.6.2001 referred the following dispute under section 10(1)(d) of the I.D. Act, 1947 requiring this forum to decide the question:

SCHEDULE

"Whether the action of the management of State Bank of India, Local Head Office, Hyderabad in terminating the services of Sri Y.V. Ramana, Temporary/Non-.Messenger,SBI with effect from 31.3.1997 is justified or not? If not, what relief the applicant is entitled?"

After receipt of the reference, it was numbered as ID No.77/2001 and notices were issued to both the Workman and the management.

- Before unfolding the factual matrix of the instant industrial dispute it would be apposite to have a bird eye view of a chequered history of the instant industrial dispute. Earlier instant industrial dispute along with the batch cases was decided by this Tribunal vide common award dated 17.5.2005 and the reference was answered in favour of the Respondent and against the Workman. That said common award dated 17.5.2005 was challenged by the aggrieved Workmen in various Writ petition No.6470/2014 along with batch of writ petitions before the Hon'ble High Court of Andhra Pradesh and Hon'ble High Court vide its' judgement dated 23.6.2014 allowed all batch of writ petitions and set aside the common award dated 17.5.2005 passed in ID No.222 of 2001 and other batch of ID cases by Central Government Industrial Tribunal cum Labour Court, Hyderabad and the Respondent management of State Bank of India was directed to reengage the Writ Petitioners in position, which they have been occupying prior to their termination and further directed to consider their cases for regularization as and when the substantive vacancy arises. This judgement dated 23.6.2014 of Hon'ble High Court of AP, passed in WP No.6470/2014 and batch petitions was challenged by Respondent management before the Hon'ble High Court in Writ Appeal No. 1268 of 2014. The aforesaid Writ Appeals No.1268/2014 and other Writ Appeals were decided by Division Bench of High Court of Andhra Pradesh by a common judgement dated 20.3.2019. Hon'ble High Court in aforesaid Writ Appeal was pleased to pass the order which is extracted as below:-
- "7. Hearing the learned senior counsel for the SBI and the learned senior counsel for the contesting unofficial Respondents, we see that while the learned single Judge was justified in setting aside the award af the Tribunal, the proper course to be adopted was to remit all the cases to the Tribunal. This we say for reasons more than one. Firstly, in such matters, claims have to be decided on individual basis, as different persons have different claims as to the length of officiation or discharge of duties and functions; quality of engagement, drawings, accounting of the post for each one of them, who have worked etc. All these issues will not be the same in all the cases. Therefore, each case ought to have been directed to be decided by the Tribunal afresh on individual basis. The second and most important

aspect is the learned single Judge has in one go ordered re-employment of all the workmen. This is not a relief that could have been granted without answering the individual issues; each issue relating to each case could not have been decided by the writ Court within the format of its adjudication procedures and scope. The adjudicating body, which has to do that activity, is the Industrial Tribunal. Therefore, we are of the view that while we would sustain the order of the learned singe Judge insofar as it interfered and sets aside the award of the Tribunal, the further findings and directions, issued through the impugned order have to go and the individual cases have to be sent back for consideration of the Tribunal. Such further procedure before the Tribunal will have to be carried forward with the materials already on record and also by affording an opportunity to the persons, who have claims as well as the management to place their rival contentions and further material before the Tribunal. The learned counsel appearing for the workmen are justified in pointing out that enormous delay has already happened and further action by the Tribunal in this line may be expedited.

- 9. *In the result, these writ appeals are ordered;*
- (1) affirming the impugned common order of the learned single Judge to the extent it sets aside the common award dated 17.05.2005 of the Industrial Tribuna!;
- (2) the further findings and directions issued through the impugned common order are vacated:
- (3) all the matters shall be remitted to the Industrial Tribunal with a direction to dispose of them within an outer limit of five (5) months from the date of receipt of a copy of this order; and,
- (4) the parties to make appearance before the Tribunal on the given date."

Thus, in view of the above direction of Hon'ble High Court of Andhra Pradesh in W.A.No.1268 of 2014 and batch cases. This Tribunal has taken up the matter of industrial dispute for hearing and deciding it afresh in view of the aforesaid guidelines laid down by the Hon'ble High Court in Writ Appeal No.1268/2014 vide judgement dated 20.3.019.

- 3. The factual matrix of instant industrial dispute as narrated by the Workman in his claim statement are that, the Workman joined in the service of the management institution as Non-Messenger from 1987 to 1997, and has rendered unblemished service spreading over a period of about 10 years. The Respondent has terminated services of Workman by oral orders with effect from 1.4.1997. Further, it is submitted that the management of Respondent bank decided to give a chance to temporarily employed personnel "found suitable for permanent appointment" by wait- listing them by offering permanent appointment or waitlisting till such opportunity arises.
- 4. That on 17.11.1987 a settlement was reached between All India State Bank of India Staff Federation and the Management of State Bank of India settlement one, under this settlement three categories of employees were listed. That is, A) those who have completed 240 days in 12 months or less after 1.7.1975. B) those who have completed 270 days in any continuous block of 36 calendar months after 1.7.1975. C) (i) those who have completed minimum of 30 days aggregate temporary service in any calendar year after 1.7.1975 or (ii) 70 days aggregate temporary service in continuous block of 36 months after 1.7.1975.
- The persons who satisfied in all the above 4 categories were to be interviewed by a selection committee and the said selection committee would determine the suitability of the said candidate for permanent appointment. Therefore, the bank prescribed certain qualifications and from among the candidates satisfying the qualifications the suitable candidates were enlisted by a selection committee. The Clause 7 of the said agreement provided with the selected candidate would be wait listed in order of their respective categorization and the selected panel would be valid upto December, 1991. Clause 10 of the settlement specifically provided that henceforth. "there will be no temporary appointments in the subordinate cadre", except on a restrictive basis in the specified category, "from amongst empanelled candidates as per existing guidelines of the bank". The Workman further submits that consequent upon the said agreement and the draft, a notification was issued in the newspapers. The last date for responding to the advertisement was 30.8.1988. A written examination followed by viva-voce in May, 1989 was held. A selected panel was prepared, as per Clause 7 of the agreement, ie. Settlement No.1, the selected panel was to be valid upto December, 1991, the Workman submits that circular was issued on 26.4.91 by the said letter it is mentioned that the terms of the agreement dated 17.11.87 was modified vide second agreement dated 16.7.88 was entered into between the parties. In terms of the said agreement a chance was to be given, "to all eligible temporary employees for permanent appointments. The appointments were against the vacancies likely to arise during the years 1995-96, circular made it clear that in view of the enormity of the problem an extension of the currency of the panel, eligible temporary employees who have been empanelled could not appear in the earlier interviews and have been pursuing their cases thereafter, "will be given another chance to appear for interview".
- 6. Workman submits that there were total five settlements. The settlement dated 17.11.87 is the 1^{st} settlement (Ex M1), settlement dated 16.7.88 is 2^{nd} settlement (Ex M2), settlement dated 27.10.88 is the 3^{rd} settlement (Ex M3), then settlement dated 9.1.91 is 4^{th} settlement and settlement dated 30.7.96 is 5^{th} settlement (Ex M6). In between there is minutes of conciliation proceedings dated 9.6.95 marked as Ex M5. That due to all these settlements which were extended by subsequent settlements thereby created reasonable

expectations in the list of the selected candidates arose with that it's a question of time their appointments or services would be regularized in the services of the bank. The Workman was working with the bank on temporary basis was under the bonafide hope that sooner his services will be regularized with the bank. He is thereby closed all his options elsewhere. It is needless to point out that employing person to whom hope of employment in substantial terms was made is a facet of Article 21 of the Constitution of India.

- Further Workman submits that the Government of India issued Circular No. F-3/3/104/87-IR, dated 16.8.1990. Under said circular the chief Executives of all public sector banks including the Management herein were specifically instructed that until the problem of existing temporary employees is fully resolved, no bank is permitted to make any permanent appointments. That some of the persons similarly situated like this Workman aggrieved by the inaction on the part of the management of the bank is not regularizing their services from out of the selected panel and not clearly focusing the vacancy position, filed W.P. No. 4194/97 before Hon'ble High court of A.P.. It is specifically averred in the said writ petition that the Management of the bank had failed to implement the settlement and that it violates the various fundamental rights guaranteed under the constitution of India. The Hon'ble High court of A.P.. by order dated 5.3.97 directed the bank to implement the settlement as amended from time to time. It also directed the bank to carry out the terms of settlement before the expiry of March, 1997. The Hon'ble High Court also recorded finding that the Bank cannot escape its liability of enforcement of the Settlement. In view of the directions given by the High Court all candidates whose names appeared in the select panels prepared on the basis of the agreement entered into on 17.11.87 under which the panel was valid upto December, 1991, and on the basis of a settlement dated 27.10.1988 whereby the panels were made alive upto 31.3.1997 under which the panel was valid upto December, 1999. The other agreement dated 16.7.1988 under which the panel was valid upto 1992 and on the basis of the settlement dated 27.10.1998 whereby the panels were made alive upto 31.3.1997 were under the bonafide impression that their cases will be considered for regularization and were living on the basis of the said reasonable expectation. Unfortunately, contrary to the aforesaid directions given by the High Court and contrary to the settlements entered into between the parties, the bank issued proceedings dated 25.3.1997, dated 27.3.1997 and 31 3.1997 instructing the various authorities of the Management not to continue the temporary employees those who are in services of the bank from 1.4.97. The said order was followed by the Management. Aggrieved by the said action the Workman herein and similarly situated candidates have filed a writ petition before the Hon'ble High Court and by way of Writ Petition No.9206/97 seeking a declaration that the proceedings issued by the Deputy General Manager and the Assistant General Manager (Respondents 3,4 and 5 therein) on 25.3.97, 27.3.97 and 31.3.97 as illegal and also non-continuance of the Workmen therein in service by absorbing them in the services of the bank as violative of Section 2(p) and 18(1) read with Rule 58 of Central Rules and sought for specific direction to the bank to absorb them in service.
- 8. Further, Workman submits that in the counter affidavit filed in Writ Petition No.9206/97, the bank has submitted that it has about 805 branches in Andhra Pradesh alone. It has stated that due to exigencies of circumstances and on account of the urgent need in its banks, it employed temporary employees in subordinate cadre. It is pertinent to mention that it does not state the urgent or need or the nature of temporary employees that it had engaged. Enquiry into the same would reveal that the stand taken by the bank either on the ground of urgent need or of temporary employees is a façade to perpetuate unfair labour practice. It is designed to on the one hand, keep the employed in the erroneous zone of hope and on the other to ensure that benefits that a model employer will extend under various statutes to its employees is not required to be borne out by the bank. A reading of the counter affidavit would show that the bank would opines that being just fair and reasonable are which obviously is reprehensible and is a facet of unfair labour practice.
- 9. The Workman submits that the bank had referred in its counter affidavit to three settlements dated 17.11.87, 16.7.88 and 27.10.88. The bank in the guise of extending the benefits of the circular of Government dated 16.8.90 stated in its counter affidavit that as follows:

"Government of India, vide its letter dated 16.8.1990, issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of the approach paper on the issue provided by a committee constituted in this regard. The Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper.

The approach paper specified that the cases of temporary employees who had put in not less than 240 days of temporary service in 12 consecutive Months and who are entitled to benefit of Section 25-F may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired, they could enter into a conciliation settlement with the representative union. Para 6(h), it is mentioned that only those temporary employees who had put in temporary service of 90 or more days after 1.1 1982 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 or more days, the bank by way of further concession entered into settlements Even in respect of those who had put in less than 90 days. As such, it could be Seen that the

settlements are more beneficial to the temporary employees concerned. The approach paper also specify at para 6(c) that the banks would provide one time opportunity to all the temporary employees and for that purpose temporary employees worked in the bank on or after 1.1.1982 could be considered for re-employment in terms of the scheme. The Respondents have gone further wherein even persons working after 1975 were also considered.

As could be seen from the above, there was a genuine effort on the part of the Respondent bank to provide permanent employment for as many as possible subject to availability of the vacancies.

It is further submitted that at para 6(k) of the approach paper, it was made clear that this would be one time exercise in full and final settlement of all the aims and disputes for the past period in respect of temporary workmen covered by the settlement. This would mean that the Government of India guidelines would cover only those persons who were temporarily employed for the period specified therein and not otherwise. As such, it is submitted that the Respondents have not only followed the Government of India guidelines but in fact covered cases of the employees who had worked for less than 90 days. As such, question of violation does not arise and in any case those were only broad guidelines and not directives".

- 10. The Workman submits that the bank also referred a subsequent settlement dated 9.1.1991 wherein there is a clause to the effect- that the panel of temporary employees and the panel of daily wage employees will be operated to a particular period. Therefore their cases will not be considered. The Management herein relying upon this settlement in their impugned action. It is submitted that even the settlement dated 9.1.1991 will not empower the management to terminate the services of the temporary employees who are working in the bank services like the Workman herein as it does not specify the termination of the employees. In fact there are so many vacancies wherein the Management has engaged several new persons as temporary messengers/ attendars/ sweepers etc., even after the judgment of Hon'ble High Court without considering the cases of the similarly situated candidates like the Workman herein. It is submitted inspite of engaging fresh candidates as is now being done by the Management they would have continued the similarly situated candidates like the Workman herein in the services of the bank and consider their cases for absorption in view of the circulars issued by Central Government as well as the directions of this Hon'ble Court in Writ Petition No.4194/97, dated 5.3.97. In view of the circulars issued by the Central Government, the Management should not have relied upon the settlement dated 9.1.1991. Hence, the impugned action of the Management is illegal, unjust, violative of fundamental rights such as Articles 14,16 and 21 of the Constitution of India.
- 11. The Workman submits that in W.P. No.4194/97 filed by the union of temporary employees where in they have complained about the non- implementation of the settlements arrived between the parties and sought for absorption. Such employees in the bank services on permanent basis before the date fixed for carrying out the terms of settlement, the Court held that the members of the union had been empanelled in the list, they were not regularized and the time was going to run out to the near future and the Respondent bank and its officers cannot escape from the liability of enforcing the settlement which has been reached and therefore directed that the bank and the officers shall implement the settlement dated 17.11.87 as amended from time to time before the expiry of 31.3.97.
- 12. Further, it is submitted that in the clause of Settlement it is specifically mentioned that the workmen to be absorbed/appointed in the bank prohibiting any temporary appointments subsequent to the date of settlement even the authorities want to make temporary appointments that should be made only from among the empanelled can be appointed either for temporary vacancy or permanent vacancy except from among the empanelled candidates like the Workman and that should be continued till they are absorbed. The management committed unfair labour practices and terminated the services of the candidates with effect from 1.4.1997 which is arbitrary, discriminatory, contrary to their own guidelines and violative of the constitutional provisions which are guaranteed in Chapter -III of the Constitution of India.
- The Workman submits that it is strange as to how the panels were allowed to lapse by a so-called 13. Memorandum of Understanding dated 25.2.1997, that the action of terminating such employees like the Workman by virtue of an impugned oral proceedings without implementing the settlement would be illegal and unfair labour practice which cannot be allowed to be perpetuated. That the discontinuance of the Workman after 31.3.97 who had served in the bank in any capacity amounts to retrenchment. It could not have been done without any notice and it violates Sec.25FF of the Industrial Disputes Act, 1947 and the said action is violative of principles of natural justice guaranteed under Chapter III of the Constitution of India. This amounts to retrenchment without one month's notice and taken in view of such notice. Thus, the main proceedings issued by the Respondent is without jurisdiction and is arbitrary, illegal and therefore liable to be quashed. That the alleged Memorandum of Understanding dated 27.2.97, Ex.M5 does not own any legal entity, as the said Memorandum of Understanding is not published anywhere to brought to the notice of the Workman whose rights are being affected. It is submitted that Management did not adhere to the procedure envisaged by the Central Government in its' instructions dated 16.8.90 in the year 1995. The same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through Employment exchange instead of giving chance to the empanelled candidates like the Workman here. It is pertinent to mention here that the Respondent Management sent letters to the all similarly situated candidates like the Workman in the month of June, 1997, subsequent to the passing of impugned termination orders. After knowing the facts that the candidates are litigating, the Management refused to

engage these candidates. It is once again reiterated that the panels are meant for absorption but not for termination. It was the duty of the Management to engage the empanelled candidates like the Workman even in temporary vacancies till they are absorbed permanently in regular vacancies. Hence, the action of the Respondent Management terminating the services of the Workman by oral order dated 31.3.97 is unjust, illegal, violative of principles of natural justice and hence, the Management be directed to reinstate and absorb the Workman and to grant all incidental and consequential benefits.

- 14. Per contra, Respondent had filed counter and made a contentions that the reference is not tenable and contrary to the provisions of I.D. Act, 1947. Respondent submitted that to tide over severe sub-ordinate staff constraints which arose out of leave vacancies, exigencies, etc., and also owning to the restrictions imposed by the Government of India/Reserve Bank of India on intake of staff, the Respondent bank used to engage sub-ordinate staff like messengers, sweepers, sweeper cum water boys, etc., depending on the availability of work on purely temporary basis for the smooth and uninterrupted functioning of the branches. It is submitted that the All India State Bank of India Staff Federation which represents majority of the employees in the State Bank of India comprising about 98% of the work force as its' members espoused the cause of temporary employees who have put in less than 240 days of temporary service in 12 calendar months in the bank and who were ineligible for any protection under Industrial Disputes Act, 1947 to give a chance for being considered for absorption and permanent appointments.
- Discussions were held and on 17.11.1987 an agreement was signed between the federation and the Management bank under Sec. 2(p) read with Sec 18(1) of the Industrial Disputes Act, 1947 read with Rule 58 of Industrial Disputes (Central) Rules 1957. A copy of the said settlement dated 17.11.87 which may be herein after referred as first settlement is filed and 4 categories were made as it has already been mentioned in the claim statement above, it need not be repeated here. In the first settlement, it was agreed that the temporary employees as categorized would be given a chance for being considered for permanent appointment in the bank's service against the vacancies which are likely to arise during the period 1987 to 1991. On 16.7.88 second settlement was arrived between the Federation and the Bank whereby it was agreed to substitute the period of consideration of vacancies as 1987 to 1992 in place of 1987 to 1991 as contemplated under the first settlement dated 17.11.1987. This is the second settlement. A 3rd settlement was entered into on 27.10.88 and it was agreed that the bank's service against the vacancies likely to arise from 1988 to 1992 was to be considered. Government of India vide its letter dated 16.8.90 issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of approach paper on the issue provided by a committee constituted in this regard. Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper. The approach paper specified that the cases of temporary service in 12 consecutive months and who are entitled to benefit of Sec.25F of the Industrial Disputes Act, 1947 may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired they could enter into a conciliation settlement with the representative union. In para. 6(h) it is mentioned that only those temporary employees who had put in temporary service of 90 days or more days after 1.1.82 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 days or more days, the bank by way of a further concession entered into settlements. Even in respect of those who had put in less than 90 days and also the bank went a step further and said those persons who are working after 1975 were also considered. Hence, there was a genuine effort on the part of the Respondent bank to provide as many as possible jobs subject to the availability of the vacancies. However, para 6 (k) of the approach paper made it clear that it is a one time, exercise in full and final, settlement of all the claims and disputes for the past period, in respect of temporary workmen covered by the settlement. Another settlement was entered on 9.1.91 herein after referred as 4th settlement and the time limit was extended upto 1994 and separate panel was prepared for temporary employees, casual/daily wagers. It was agreed that while vacancies arising between 1988 to 1994 in respect of temporary employees and in respect of casual/daily wagers, they can be considered for the vacancies arising between 1995-96 only.
- 16. It is submitted that the administrative set up of the Hyderabad Local Head Office comprises of four Zonal Offices (Zones) at Hyderabad, Vijayawada, Visakhapatnam and Tirupathi covering all the Districts of Andhra Pradesh. In terms of the settlement the Management after following the procedure laid down therein prepared the panels of qualified candidates of temporary employees denoted as 1989 panel and also panel of casual/daily wagers denoted as 1992 panel for giving a chance for being considered for permanent absorption. These panels were prepared zone-wise separately for messengers and non-messengers in the descending order of temporary service put in by the candidates during the stipulated period i.e., 1.7.1975 to 31.7.1988. That the Federation approached the Regional Labour Commissioner(C) for implementation of bi-partite settlement in respect of absorption of temporary employees. The Regional Labour Commissioner(C) conducted conciliation proceedings and an agreement was arrived between the Federation and the bank. It was agreed that it would be kept alive upto March, 1997. A copy of the conciliation proceedings dated 9.2.1995 signed by the parties is filed as material paper. A settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Sec.2 (p) read with Sec.18(1) of the Industrial Disputes (Central) Rules, 1957, which is hereinafter called as 5th settlement. That on 27.2.1997 a Memorandum of understanding was also signed by the federation's affiliate and the bank Management

recording the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by Central Office and thereby 403 messengerial vacancies were sanctioned. It was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached accordingly. It was agreed between the Federation's affiliate and the Management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers/casual employees would lapse on 31.3.1997. That as agreed upon vacancies were filled from the panels. The Workman who has put in an aggregate temporary service of less than 240 days in a continuous block of 12 months period during 1.7.1975 to 31.7.1988 has no right to seek a direction to consider his candidature for absorption in the Management bank under any rule/law except under the settlement entered into thereon.

- 17. Respondent contended that, in fact, the case of the Workman can be considered under all the five settlements having got his case considered under provisions of these settlements. All the other provisions and terms of the settlements are also binding on him/her. The Management bank has not violated any of the provisions of the terms of the said settlement. That the very preparation and maintenance of panel is in compliance of the terms agreed under these settlements. These settlements were time bound and they ceased to exist on 31.3.1997. That the bank has never promised that all the candidates in the panel will be absorbed. In the advertisement itself it was made clear that candidates will be considered for absorption in the vacancies that may arise upto 1992. Keeping alive the panels after 31.3.1997 is contrary to the settlements arrived between the State Bank of India Staff Federation and the Management That the settlements are binding on the parties. The Workman is also bound under the terms of the said settlement. The settlement does not suffer from any ambiguity as their language is very clear. The right under the settlements is to give them a chance to be considered for future appointment in the bank's services against the vacancies likely to arise. The settlements were effected to balance the expectations of the temporary employees to be absorbed in permanent service as against the constitutional rights for all eligible persons to be considered for employment every time a vacancy arises. That the alleged dispute including the demand for reinstatement has to be decided in this context. It is submitted that the period of panel list got expired on 31.3.97 and it is an integral term of the settlement and cannot be modified in any proceedings under the law. These temporary employees who unfortunately could not be accommodated for want of vacancies have no further rights to be considered for regularization. That the Hon'ble High Court in WP No.12964/94, held as follows, "It is needless to state that the settlement arrived at between the All India State Bank of India Staff Federation which, is the majority union and the bank Management is binding on the Workmen also. It is not at all the case of the Workman that any of the terms of the settlement has been violated by the bank's Management. If the Workman had worked in the bank on part-time basis before 31.5.94, that itself would not vest in him a right to claim that his services should be regularized on permanent basis against a full time cadre post. The claim put forth by the Workman in the present petition is therefore misconceived and not tenable. However, it is open to the Workman to claim any right which flows from the settlement between the union and the bank Management. As already pointed out that it is not the grievance of the Workman that some right which has flown from the settlement in favour of the Workman has been denied by the bank Management. Therefore, I do not find any ground, let alone substantial ground, to grant the kind of relief sought for by the Workman. Writ Petition fails and is accordingly dismissed. No costs."
- 18. Further, it is contended that if the panels were not lapsed at the end of designated period and allowed to be continued it would result in making the contracts of temporary employment indirectly permanent through back door entry, which would not only be contrary to the settlements but also to Articles 14 and 16 of Constitution of India and deprive the chances of original claimants who would Come through proper recruitment procedure. As their rights have been crystallized by operation of the settlements. Hence, there is no question of any Legitimate expectation being violated.
- 19. Similarly placed ex-employees filed WP No.9206/1995 and the batch before the Hon'ble High Court of A.P. and the learned Single Judge allowed the Writ Petitions. Aggrieved by the same WA No.86/98 and the batch was filed and the Division Bench set aside the order of the Single Judge. Thereafter the ex-temporary employees filed Special Leave Petition No.11886-11888 of 1998 before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court of India also dismissed the SLP. Therefore reference to the Judgement of the Learned Single Judge in WP No.9206/97 is of no consequences as the same has already been set aside. The observations made in the Judgements cannot be relied upon for any purpose what so ever. The question of operation of Sec.25F would not come into play. Further the issue is covered by various Judgements of Hon'ble Supreme Court of India and various Hon'ble High Courts. Hence, the reference may be ordered that the Workman is not entitled for any relief.
- 20. In order to fortify his claim Workman has examined himself as WW1 and also filed documents in evidence which has been exhibited as Ex.W1 to W10. Further, the Workman has filed photocopies of documents in support of his claim which are discussed as under:-

Ex.W1 is the notification of State Bank of India. Ex.W2 is the intimation for interview which is nothing to do with the proof of working days. Ex.W4 is panel list. Further, Ex.W5 to Ex.W9 are service certificates. Wherein it was shown that workman has worked for 148 days, 88 days, 39 days 83 days and 177 days respectively. Ex.W10 is a statement showing vacancies.

21. On the other hand, Respondent has examined witness MW1 Sri Alluru Rama Rao and this witness has exhibited 12 documents, marked as Ex.M1 to M12. The details of these documents are as follows:-

Ex.M.1 is the Settlement dated 17.11.1987. Ex.M2 is the Settlement dated 16.7.1988. Ex.M3 is the Settlement dated 27.10.1988. Ex.M4 is the Settlement dated 9.1.1991. Ex.M5 is the Minutes of the conciliation proceedings dated 9.6.1995. Ex.M6 is the Settlement dated 30.7.1996. Ex.M7 is the Memorandum of Understanding dt. 27.2.1997. Ex.M8 is the Particulars of 1989 Messengerial Panel. Ex.M9 is the Particulars of 1989 Non-Messengerial Panel. Ex.M10 is the Particulars of 1992 General Attendant Panel. Ex.M11 is the Judgment of Hon'ble High Court of A.P. in Writ Appeal No.86/98 dt.1.5.1998. Ex.M12 is the Judgment of Hon'ble Supreme Court of India in SLP No. 11886-11888 of 1998 dt.10.8.1998.

- 22. Apart from afore mentioned documents, Learned Counsel for Workman has also filed a long list of various judgements of Hon'ble Supreme Court as well as Hon'ble High Court, which we will discuss at appropriate place in this Award.
- 23. Heard the argument of Learned Counsel for Workman as well as for Respondent.
- 24. On the basis of rival pleadings of both the parties and submissions made by the Learned Counsel for both the parties, following points arise for determination in the industrial dispute:-
 - I. Whether the 1st settlement dated 17.11.1987, 2nd settlement dated 16.7.1988, 3rd settlement dated 27.10.1988, 4th settlement dated 9.1.1991 and 5th settlement dated 30.7.1996 entered into between State Bank of India and All India State Bank of India Staff Federation and also Memorandum of Understanding are binding upon both the parties?
 - II. Whether the action of State Bank of India, Market Street branch in terminating the services of Workman Sri Y.V. Ramana, a Non-Messenger with effect from 31.3.1997 is justified?
 - III. Whether the Workman is entitled for absorption on permanent post in the Branch of Respondent management as per averments made by him in the claim statement?
 - IV. To what relief if any the Workman is entitled for?

Findings:-

25. Point No.I: Undisputedly settlements dated 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 and 30.7.1996, minutes of conciliation proceedings and memorandum of understanding dated 27.2.1997 were executed between the State Bank of India and All India State Bank of India Staff Federation under section 2(p) and 18 (1) of I.D. Act, 1947 read with Rule 58 of Industrial Disputes (Central Rules), 1957.

Section 2(p) of the Industrial Disputes Act, 1947 as follows:-

(p) "settlement" means a settlement arrived at in the course of conciliation proceeding and includes a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to an officer authorised in this behalf by the appropriate Government and the conciliation officer;

Section 18(1) provides as follows:-

- 18. Persons on whom settlements and awards are binding.
- [(1) A settlement arrived at by agreement between the employer and Workman otherwise than in the course of conciliation proceeding shall be binding on the parties to the agreement.

Therefore, in view of the provision contained u/s.18 (1) I.D. Act, 1947, terms and conditions enumerated in the aforesaid settlements are binding on the parties to the agreement. The Learned Counsel for Workman has argued that the Workman after going through the selection procedure has successfully been listed in the panel for appointment on the permanent basis in the Respondent management and the empanelled list has to be valid till last person in the empanelled list is appointed on permanent basis. But the impugned order dated 25.3.97, 27.3.97 and 31.3.97, has been issued by Respondent management thereby the services of the Workman has been terminated and the said order is not in consonance of the terms of the agreement entered into between the parties. Further, Workman submits that the Respondent in the 5th settlement has mentioned the date i.e., 31.3.1997 for lapse of empanel list which is illegal and that is not binding upon the Workman. The condition of lapse of empanelment list on 31.3.97 incorporated in the aforesaid 5th settlement, is arbitrary and illegal.

26. The perusal of the impugned order dated 25.3.1997 goes to reveal that the Chief/Branch Manager, SBI Zonal Office has issued the letter to all the branches with regard to the subject not to make any temporary appointments in the Branch in messengerial category from 1.4.1997. The extract of the said letter is given below:-

"We have been advised by the Deputy General Manager, Zonal Office, Hyderabad that as both the panels of temporary employees of 1989 and daily wagers/casual labours of 1992 will lapse by 31.3.1997, it has been decided by Central Office not to make any temporary appointments in messengerial category from 1.4.1997."

Thus, from the contents of the aforesaid letter, it manifest that Head Office of State Bank of India vide letter dated 25.3.1997 has issued direction to all its branches not to make any temporary appointments in messengerial category from 1.4.1997 due to reason of lapse of both panels i.e., 1989 & 1992 on 31.3.1997 as per terms of settlements entered into by both parties. Further the contents of the subsequent letter dated 27.3.1997 issued by Respondent Management is also direction to Branch Manager, State Bank of India not to make any temporary messengerial category appointment with effect from 1.4.1997 and it has also been communicated to all concerned that the panels of temporary employees and daily wagers maintained by Zonal offices stand lapsed from 31.1.1997. Further, office order dated 31.3.1997 has been issued by Respondent management that goes to reveal that the said office order has been issued to this effect that, "Consequent on absorption of temporary employees in permanent cadre, it has been decided by the competent authority that no one onwards, no further daily labour or temporary employees/appointments should be resorted to/engaged/employed." Therefore, it reflects from the contents of the aforesaid orders that the temporary appointment in messengerial category and daily labour has been stopped by the Respondent management with effect from 1.4.1997 because of the lapsed of panel of temporary workers and daily wagers by 31.3.1997. The agreement for lapse of both the panels on 31.3.1997 is contained in the 5th settlement which has been arrived at between the parties on dated 30.7.1996 with the consensus of both the parties. Therefore, Workman can not challenge the terms and conditions contained in settlement dated 30.7.1996 regarding lapse of panel on 31.3.1997 as agreed between State Bank of India and State Bank of India Staff Federation. As per provision contained u/s.18(1) of I.D. Act, 1947 the said Agreement dated 30.7.1996 is binding on both the parties.

In the case of Allied Sales Corporation Secunderabad vs. The Authority Under Andhra Pradesh..... 1990 II LLJ 510 AP para 414, Hon'ble Court have held:-

"4. There was a settlement between the Management and the workmen under <u>Section 18(1)</u> of the Industrial Disputes Act on 25th April 1983 under which the age of superannuation of the workmen was fixed at 55 years. The settlement was to be in force upto 30th June 1986 and the next settlement, incorporating practically the same terms, was again entered into on 4th February 1987 under <u>Section 18(1)</u> of the Industrial Disputes Act. There is no dispute that these settlements are under Section 18(1).

14. Now the Authority constituted under <u>Section 41(1)</u> of the Act is an authority with very limited jurisdiction. It can only decide in the first appeal whether a termination by the management is valid or not and is within the parameters of <u>Section 40</u> of the Act. The said Authority, in our view, has absolutely no jurisdiction to decide whether a settlement entered into under <u>Section 18(1)</u> of the Industrial Disputes Act between the representatives of the Workmen and of the Management, is vitiated by undue influence or misrepresentation or coercion on the part of the Management. The Authority, namely, the Assistant Commissioner of Labour, was never intended by the A.P. Legislature to have jurisdiction to go into the question of the validity of a settlement arrived at under <u>Section 18</u> of the Industrial Disputes Act by an Industrial Court. That Parliament has, in fact, constituted Industrial Courts under the <u>Industrial Disputes Act</u>, with extensive powers cannot be disputed. What we mean to say is that the Authority under Section 41(1) of the A.P. Act has no jurisdiction what-so-ever either to question or to decide about the validity of any such settlements. If parties to a settlement have a grievance about the validity of a settlement, it is for them to agitate the matter before the appropriate forum and they cannot ask an Authority constituted under <u>Section 41(1)</u> of the A.P. Shops and Establishments Act, 1966 with limited jurisdiction, to go into any such question and, that too, incidentally while deciding whether retirement as per the contract of employment, is legal or not."

It is not the case of Workman that aforesaid settlements are vitiated by undue influence or misrepresentation or coercion on the part of the management. If the Workman feeling aggrieved by any terms of settlement/ agreement on the aforementioned grounds then he can challenge of settlement before a competent authority under the Act, 1947. But here in the instant matter it is not a case of Workman that aforementioned settlement has been entered into between the parties on the ground of undue influence or misrepresentation or coercion. Therefore, Workman is barred to raise any objection in respect of fixing the date of lapse of both panels on 31.3.1997 as agreed between both the parties and Workman can not challenge any terms of said Agreement.

Further in the case of Herbertsons Limited Vs. Workmen of Herbertsons Limited and Ors, 1977 AIR 322, Hon'ble Supreme Court have held:-

The Tribunal thought that the question of the quantum of membership of the 2nd Respondent did not call for a finding at all in view of 1his Court's order. As observed above that was not a correct assumption. On the other hand, we feel that this view of the Tribunal has led it to approach the matter in an entirely erroneous manner. The Tribunal is, rightly enough, conscious that under section 18 (1) of the Industrial Disputes Act the settlement was binding on the company and the members of the 3rd Respondent union. Even so, the Tribunal devoted nearly half of its order in scanning the evidence given by the company and Respondent No. 3 to find out whether the terms of the settlement had been explained by the President of the union to the workmen or not and whether the workers voluntarily accepted the settlement knowing all the "consequences". This to our mind is again an entirely wrong approach.

"When a recognised union negotiates with an employer the workers as individuals do not come into the picture. It is not necessary that each individual worker should know the implications of the settlement since a recognised union, which is expected to protect the legitimate interests of labour, enters into a settlement in the best interests of labour. This would be the normal rule. We cannot altogether rule out exceptional cases where there may be allegations of mala fides, fraud or even corruption or other induce- ments. Nothing of that kind has been suggested against the President of the 3rd Respondent in this case. That being the position, prima facie, this is a settlement in the course of collective bargaining and, therefore, is entitled to due weight and consideration.

It is not possible to scan the settlement in bits and pieces and hold some parts good and acceptable and others bad. Unless it can be demonstrated that the objectionable portion is such that it completely outweighs all the other advantages gained the Court will be slow to hold a settle- ment as unfair and unjust. The settlement has to be accepted or rejected as a whole and we are unable to reject it as a whole as unfair or unjust. Even before this Court the 3rd Respondent representing admittedly the large majority of the workmen has stood by this settlement and that is a strong factor which it is difficult to ignore. As stated elsewhere in the judgment, we cannot also be oblivious of the fact that all workmen of the company have accepted the settlement. Besides, the period of settlement has since expired and we are informed that the employer and the 3rd Respondent are negotiating another settlement with further improvements. These factors, apart from what has been stated above, and the need for industrial peace and harmony when a union backed by a large majority of workmen has accepted a settlement in the course of collective bargaining have impelled us not to interfere with this settlement. That being the position, we unhold the settlement as fair and just and order that the award of the Tribunal shall be substituted by the settlement dated October 18, 1973. The said settlement shall be the substituted award. The appeal is disposed of accordingly. There will be no order as to costs."

Therefore, in view of the law laid down by the Hon'ble Apex Court as discussed above, the contention of the Workman that the date fixed for lapse of empanelled list on 31.3.1997 for appointment to the permanent post vide 5th Settlement dated 30.7.1996 is arbitrary, illegal is not untenable. The recognized union of Workmen has negotiated with the Respondent Bank Management representing large number of Workmen and the Workman as individual do not come into picture. Workman in the instant case has work as temporary Workmen in the Respondent Branch and in response of Notification he had applied for inclusion of his name in the panel and he was selected for inclusion his name in the panel list to be utilized for absorption of such Workman to permanent post in order of their seniority in the list. The Settlement dated 30.7.1996 between State Bank of India and All India State Bank of India Staff Federation under Sec.2(p) and Sec.18(1) of I.D. Act, 1947 has clearly provided as regard non-messengerial position and it is agreed that all such posts sanctioned fallen vacant upto 31.3.1997 shall be filled before empanel list is allowed to lapse. Thus, in view of law laid down by the Hon'ble Apex Court, in the instant case, Agreement dated 30.7.1996 was entered into between both the parties in respect of lapsing of the both the panels on 31.3.1997 and absorption of the Workmen from panel list was subject to availability of vacancy of post likely to arise upto 31.3.1997, have a binding force on Workman as well as management of State Bank of India in view of provision contained under section 18 (1) of I.D. Act, 1947.

Thus, Point No.I is answered against the Workman and in favour of the Respondent.

- **Point No.II**:- Firstly, it is submitted on behalf of the Workman that the Respondent has terminated his services by oral order on 31.3.1997 without issuing any notice or paying any salary or compensation in lieu thereof. Therefore, the termination order of the Workman from service is in violation of provision contained Under Section 25 F of I.D. Act, 1947. Therefore, the order is liable to be set aside.
- 28. On the other hand, Respondent counsel contended that Workman has not worked for 240 days in any preceding calendar year. Therefore, reference of the industrial dispute is not relevant. In this context, the Workman has examined himself as WW1 who has reiterated that Workman has been terminated from service by Respondent on 31.3.1997 without notice of salary or compensation in lieu thereof. Before examining the claim of the Workman on merit it would be apposite to reproduce the provision contained under section 25 F:-

Section 25F provides:-

Conditions precedent to retrenchment of workmen.- No Workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

- (a) the Workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the Workman has been paid in lieu of such notice, wages for the period of the notice:
- (b) the Workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service] or any part thereof in excess of six months; and
- (c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette].

Compensation to workmen in case of transfer of undertakings.

Section 25B defines the term continuous service which provides

Definition of continuous service.- For the purposes of this Chapter,--

(1) a Workman shall be said to be in continuous service for a period if he is, for that period, in uninterrupted service, including service which may be interrupted on account of sickness or authorized leave or an accident or a strike which is not illegal, or a lock- out or a cessation of work which is not due to any fault on the part of the Workman;

(2) where a Workman is not in continuous service within the meaning of clause (1) for a period of one year or six months, he shall be deemed to be in continuous service under an employer--

(a) for a period of one year, if the Workman, during a period of twelve calendar months preceding the date with reference to which calculation is to be made, has actually worked under the employer for not less than--

(i) one hundred and ninety days in the case of a Workman employed below ground in a mine; and

(ii) two hundred and forty days, in any other case;

In order to prove the fact of 240 days of service within 12 months of a calendar year just preceding from the date of termination, the initial burden of proof lies upon the Workman and the Workman has to prove this factum by adducing his oral as well as documentary evidence in support of his claim.

Further, how to calculate 240 days of service by the Workman in a calendar year. In this context the reference of decisions of Hon'ble Supreme Court is relevant and the same are discussed below:-

In Rajasthan State Ganganagar S. Mills Ltd. v. State of Rajasthan and Anr. (2004) Apex Court held:

"It was the case of the Workman that he had worked for more than 240 days in the year concerned. This claim was denied by the appellant. It was for the claimant to lead evidence to show that he had worked for 240 days in the year preceding the date of his termination. He has filed an affidavit. It is statement which is in his favor and that cannot be regarded as sufficient evidence for any Court or Tribunal to come to the conclusion that in fact the claimant had worked for 240 days in a year These aspects were highlighted in Range Forest Officer v. S.T. Hadimani (2002 (3) SCC 25. No proof of receipt of salary or wages for 240 days or order or record in that regard was produced. Mere non-production of the muster roll for a particular period was not sufficient for the Labour Court held that the Workman had worked for 240 days as claimed."

In Municipal Corporation, Faridabad v. Siri Niwas (2004 (8) SCC 195), held "the burden was on the Workman to show that he was working for more than 240 days in the preceding one year prior to his alleged retrenchment." In M.P. Electricity Board v. Hariram (2004 (8) SCC 246) the position was again reiterated in paragraph 11 as follows: "The above burden having not been discharged and the Labour Court having held so, in our opinion, the Industrial Court and the High Court erred in basing an order of reinstatement solely on an adverse inference drawn erroneously.."

In the case of Manager, RBI, Bangalore vs. S Mani (2005) SCC Page 100, the 3 Judges Bench of the Apex Court held that "the initial burden of proof was on the Workman to show that he had completed 240 days of service."

Hon'ble Apex Court in the case of Mohan Lal vs Management BEL 1981 SCC page 225 has laid down the principle that how to count 240 days of service within one year it is held: "Clause (2)(a) provides for a fiction to treat a Workman in continuous service for a period of one year despite the fact that he has not rendered uninterrupted service for a period of one year but he has rendered period of 240 days during the period of 12 calendar service for months counting backwards and just preceding the relevant date being the date of retrenchment. In other words, in order to invoke the fiction enacted in clause (2)(a) it is necessary to determine first the relevant date, ie the date of termination of service which is complained of as retrenchment. After that date is ascertained. move backward to a period of 12 months just preceding the date of retrenchment and then ascertain whether within the period of 12 months, the Workman has rendered service for a period of 240 days. If these three facts are affirmatively answered in favor of the Workman pursuant to the deeming fiction enacted in clause (2)(a) it will have to be assumed that the Workman is in continuous service for a period of one year and he will satisfy the eligibility qualification enacted in Section 25-F"

"14. We have already extracted section 25B since its amendment and the change in language is the legislative exposition of which note must be taken. In fact, we need not further dilate upon this aspect because in <u>Surendra Kumar Verma and Ors. v. Central Government Industrial-cum-Labour Court, New Delhi and Anr., Chinnappa Reddy. J., after noticing the amendment and referring to the decision in <u>Sur Enamel and Stamping Works (P) Ltd case</u>, held as under:</u>

"These changes brought about by Act 36 of 1964 appear to be clearly designed to provide that a Workman who has actually worked under the employer for not less than 240 days during a period of twelve months shall be deemed to have been in continuous service for a period of one year whether or not he has in fact been in such continuous service

for a period of one year. It is enough that he has worked for 240 days in a period of 12 months, it is not necessary that he should have been in the service of the employer for one whole year."

In a concurring judgment Pathak J. agreed with this interpretation of section 25B(2). Therefore, both on principle and on precedent it must be held that section 25B(2) comprehends a situation where a Workman is not in employment for a period of 12 calendar months, but has rendered service for a period of 240 days within the period of 12 calendar months commencing and counting backwards from the relevant date, i.e. the date of retrenchment. If he has, he would be deemed to be in continuous service for a period of one year for the purpose of section 25B and Chapter VA."

Thus, in view of the law laid down by the Hon'ble Apex Court as discussed above the initial burden of proof lies upon the Workman to show that he has completed 240 days of the service with the Respondent just preceding from the date of his termination. Further, in respect of the employment of calculating the 240 days service in view of the contents of Section 25-F read with Section 25-B of the I.D. Act, 1947.

29. Now, in view of the provision contained under Section 25 F and law laid down by the Hon'ble Apex Court, we have to examine whether the Workman has discharged his initial burden of proof in respect of his claim of 240 days continuous service in a calendar year just preceding from the date of his termination i.e., 31.3.1997.

In this context, WW1 in his cross examination has stated that,

"My name was not sponsored by any employment exchange for appointment in the bank. I did not undergo regular process of selection before my appointment in the bank". Further, witness states, "I did not work for 240 days in any year in any branch in the bank."

Thus, it is clear from the testimony of WW1 that the Workman had not worked for 240 days continuously in any 12 months of a calendar year just preceding from the date of his termination in the Respondent bank. Therefore, Workman failed to establish his plea by his oral and documentary evidence that he had worked for 240 days continuously in calendar year just preceding from the date of his termination i.e., 31.3.1997. Thus, the claim of the Workman that he has been terminated by oral order without issuing notice or payment in lieu after termination, in contravention of Section 25 F of Industrial Disputes Act, 1947 is not tenable. However the documents filed by the Workman in support of his claim, number of days worked with the Respondent goes to reveal that the Workman had worked intermittently as daily wager depending upon availability of work in branch. Workman did not file any document of appointment letter or salary slips in support of his claim for appointment as a non-messenger in the Respondent branch on temporary basis.

- 30. Per contra, the Learned Counsel for Respondent has submitted the allegation of Workman that he was terminated from services is not correct. As the vacancies were filled up on regular basis in order of their respective seniority the non-engagement of the Workman does not amount to termination. Further, Respondent contended that no law provide that even though there is no work temporary employee should be continued in the bank work as the very engagement of Workman was subject to availability of work. Therefore, the allegation that the bank has indulged in unfair labour practice is incorrect.
- Thus, in view of the fore gone discussion and contentions made by the Respondent, I find the force in the argument advanced by the Respondent that in the instant matter, Workman was not terminated from service by order dated 31.3.1997 rather he was disengaged in view of the non-availability of the work in the branch. Further, there was direction issued by the Head Office of the Respondent authority not to engage any daily wager Workman/temporary Worker w.e.f. 1.4.1997. Thus, such disengagement of Workman does not amount to termination. Moreover, the Workman failed to prove his claim that he was terminated in contravention of provision of Sec.25F of the I.D. Act, 1947 as he failed to establish his plea by any oral or documentary evidence that he had worked for 240 days continuously in a twelve months of calendar year just preceding from date of termination i.e., 31.3.1997.
- 32. Further, perusal of the order dated 25.3.1997 goes to reveal that the Chief Branch Manager, State Bank of India has issued the letter to Zonal Office with direction to all its branches to this effect that they have been advised by the DGM, Zonal Office, Hyderabad that as both the panel of temporary employees of 1989 and daily wagers/casual labour of 1992 will lapse on 31.3.1997 it has been decided by central office not to make any temporary appointments in messengerial cadre from 1.4.1997, therefore it was directed to issue suitable instructions not to make temporary appointments from 1.4.1997. There is no mention in this order that the Workman herein has been terminated from service by this order.
- 33. Further, the circular dated 27.3.1997 was issued by DGM, SBI to all branches in commercial network in respect of the non-appointment of temporary employees in subordinate cadre and it has directed not to make any temporary employment in the subordinate cadre with effect from 1.4.97 and further, it has directed to ensure that no temporary/casual/daily basis appointment of the petty cash. Further, it is directed to all Branch Managers that any deviation in this regard will be viewed seriously. Thus, these circulars do not reflect that the Workman has been terminated from service by this order.

34. Similarly, office order dated 31.3.1997 is simply a direction to all branches of the Respondent bank by DGM that no further daily labour should be engaged or employed. Therefore, the plea of the Workman that he has been terminated by the aforesaid order dated 25.3.1997, 27.3.1997 and 31.3.1997 from the service by the Respondent is not acceptable. The evidence adduced by the Workman clearly goes to reveal that he had worked as a daily wager for which he has been paid wages according to number of working days. As there was an order for prohibition for engaging temporary workmen, in the bank, therefore, Workman could not be engaged by the Respondent for work from 1.4.1997 and there after. It is settled law that the daily wagers are engaged by the employer depending upon the availability of work and as the work was not available the Workman was not engaged further by the Respondent management. Therefore, the Workman on the ground of number of days he had worked in the Respondent bank cannot claim any right to reinstate him into the employment. As the Workman failed to prove the mandatory condition of 240 days of continuous service as required under Sec.25F of I.D. Act, 1947. Therefore, the disengagement of Workman from work can not be termed in contravention of provision contained under Sec.25F and 25 B of the I.D. Act, 1947.

Thus, this point is answered against the Workman and in favour of Respondent.

- **Point No.III**:- In this context, the Workman has contended that the management failed to implement the selected panels during its valid tenure. The management adopted the back door methods contrary to the settlements and filled up the vacancies. The same is evident from the proceedings dated 18.11.1993 a copy of the same is filed in the material papers and the same may be read as part of the claim statement. Further, it is submitted that management has to adhere the procedure issued by the Central Government, the instructions dated 16.8.1990 in the year 1995, but same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through employment exchange instead of giving chance to the empanelled candidates like the Workman herein. The management sent call letters to the similarly situated candidates like the Workman in the month of June 1997 subsequent to issuance of impugned termination orders. After knowing the fact that they are litigating the issue by way of dispute, the management has refused to engage those candidates, the copies of call letters issued are filed herein along with claim petition. The Workman herein reiterates that the panels are meant for absorption but not for termination. In view of the same a duty is cast upon the Respondent management to engage the empanelled candidates like the Workman herein even in temporary vacancies till they are absorbed permanently in regular vacancies.
- 36. On the other hand, Respondent has contended that the Federation approached Regional Labour Commissioner (Central) for implementation of bipartite settlement in respect of the absorption of temporary employees. The Regional Labour Commissioner (Central) conducted conciliation proceedings and agreement was arrived at between the Federation and the Management bank. It is submitted that it was agreed between the Federation and the Management that both the panels of temporary employees and daily wagers /casual labour would be kept alive upto March, 1997 and the vacancies as agreed to under the afore set out settlements will be filled from both the lists concurrently. A copy of the conciliation proceedings dated 9.6.1995 signed by the parties to the dispute is filed as a material paper. Further, it is submitted that the settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Section 2(p) read with Section 18(1) of the Industrial Disputes (Central) Rules 1957 which is binding on the parties. A copy of this agreement which hereinafter may be referred to as 5th settlement for brevity, is also filed as a material paper. The 5th settlement dated 30.7.1996 whereunder the earlier four settlements dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 were also referred, it was agreed to, by the Federation and the Management bank that both the panels of temporary employees and daily wagers/casual employees will be kept alive upto March, 1997 for filling the vacancies existing/arrived at as on 31.12.1994 as per the norms agreed to between the bank and Federation and that thereafter the said panels would lapse. It was also agreed that within the framework of the above settlements the modalities about drawing names from either the panel of temporary employees or the panel of daily wagers and casual labour would be decided administratively on circle to circle basis depending upon the local requirements in consultation with the Federation's affiliate by the Circle management. It was further agreed that all messenger real vacancies/positions in the subordinate cadre including part-time attendants specifically provided as leave reserve will be filled by the end of 31.3.1997. Further, Respondent contended that on 27.2.1997 a memorandum of understanding was also signed between the Federation's affiliate and the bank management regarding the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by central office and thereby 403 messengerial vacancies were sanctioned to the circle of the Management bank and it was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached upon. Further, it was agreed between the Federations affiliate and the management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers /casual employees would lapse on 31.3.1997.
- 37. The Workman has contended that the empanelled list prepared by the Respondent management for appointment of temporary and daily wage Workers to the permanent post cannot lapse unless until it is exhausted by appointing all the empanelled persons and it should continue even after 31.3.1997, i.e., the date fixed for the lapse of

panel. It is undisputed that the date of lapse of empanelled list of Workmen has been fixed to 31.3.1997 as mentioned in the settlement dated 30.7.1996, and agreed between the parties. It is settled law that and once the life of panel list lapses on the date as agreed between the parties it cannot be extended beyond that date. In the instant case the panel list of the workmen was valid upto 31.3.1997 in view of the terms and conditions enumerated in the 5th Settlement entered into between the parties. As the lapse of panel i.e., 31.3.1997 has been agreed by State Bank of India and State Bank of India Staff Federation through 5th Settlement, the Workman is not competent to challenge the same.

In this context I would like to take reference of the decision of the apex court in the case of Syndicate Bank and Ors vs. Shankar Paul and Ors, AIR 1997 SC 3091, therein the Hon'ble Apex Court have held:-

"Till 1982, the branches of the appellant Bank in Calcutta region were recruiting persons locally to work as temporary attenders in leave vacancies. In view of the revised procedure prescribed by the Government of India in respect of such temporary appointments, the Calcutta regional office of the appellant Bank issued a circular to all of its branches on 14.8.1982, instructing all the branches under it to discontinue the old practice from 1.6.1982 and appoint only empanelled candidates. The regional office was to prepare a panel of eligible candidates, after calling names from the local/district employment exchange, and split it up branch-wise. Following that new procedure yearly panels were prepared thereafter. Names of the Respondents were for the first time included in the panel prepared for the period 7.2.1987 to 6.2.1988. By its letter dated 7.2.1987 the Bank had informed the Respondents that the panel was valid for one year only and that inclusion of their names in the panel was not to confer on them any right to seek permanent appointment in the service of the bank. Considering the object with which the panel was prepared and the fact that it was an yearly panel expiring on 6.2.1988, we are of the opinion that the Respondents did not get any right, because of inclusion of their names in the said panel, for permanent absorption in the service of the Bank. Whatever conditional right they had came to an end with the expiry of the panel. The claim of the Respondents, as contained in the writ petition was thus misconceived and therefore the learned single Judge and the Division Bench, when it first decided the appeal, were right in dismissing the writ petition and the appeal respectively."

Thus, in view of the above law laid down by the Hon'ble Apex Court and in view of the terms and conditions of the 5th Settlement the contention of the Workman that empanelled list should continue even after 31.3.1997 till the last Workman in the panel is absorbed is not tenable. The contention of the Workman is baseless in view of recital in the settlement. Therefore, in view of the fore gone discussion and finding given at Point No. I regarding binding nature of Settlements and terms and conditions enumerated therein, in view of the provision contained u/s.18(1) of the I.D. Act, 1947, I am of the considered view that life of panels lapsed on 31.3.1997 in view of terms of settlement dated 30.7.1996 and plea of Workman that the panel shall continue even after 31.3.1997 till last man absorbed has no legal force and same is untenable.

- 38. Undisputedly, settlement agreement dated 30.7.1996 was executed between the State Bank of India and State Bank of India Staff Federation and in that settlement it was agreed that both the panels of temporary employees and daily wagers/ casual employees will be used for filling vacancies existing as on 31.12.1994 as per the norms agreed between the bank and the Federation. These empanelled workmen were to be given a chance for permanent appointment in the bank against vacancies arising up to December 1994 whereas the daily wagers/ casual employees were to be considered against the vacancies arise from January 1995 to December 1996, whereby the said panel would lapse. It was agreed that the vacancies falls upto 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus, the claim of the Workman to the post of permanent non-messenger in the Respondent management was subject to the availability of the sanctioned post and vacancies arising upto 31.3.1997. The workmen given chance to the permanent post were seniors in number of working days in panel list and Workman herein was junior to those workmen. Therefore, Workman could not be given absorption to permanent post being junior to other workmen in the panel list.
- 39. In this context the Workman witness WW1 was cross examined by the Respondent counsel and in the cross examination the witness WW1 states:-

"I applied to the bank in response to the notification issued by the bank as per the various settlements entered into by the bank with the union. Further, witness states, "I do not know that the panels were prepared basing on the number of days put in by the temporary employees. I do not know that the bank had appointed the temporary employees whose names were included in the panel as per their seniority in the panel."

Thus, from the above statement of the Workman witness WW1 it is clear that the panel was prepared in terms of various settlements entered into between Staff Federation of State Bank of India and State Bank of India and it was prepared on the basis of number of days of work put in by the temporary employees. Further, the Workman himself admitted that some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel and he is not having any document to show that any

person who worked for less number of days than the Workman was given appointment in the bank. Therefore, the allegation of the Workman that the regular appointment has been made by the bank from the panel list in breach of the terms of the settlement and violation of seniority of panel list is not proved by this evidence of WW1. Thus, there is no evidence on record that bank has given the appointment to the temporary employees as well as daily wagers from the panel list 1989 and 1992 in breach of seniority of the temporary employees in the list. There is no evidence of jumbling in the panel list to make appointment of any permanent Workman in breach of the seniority. Therefore, I am constrained to hold that the Respondent Management has appointed the workmen from panel list in order of seniority and there is no jumbling of workmen in the panel list before it got lapsed on 31.3.1997.

- 40. However, Workman has taken the plea that the panels of Workmen for absorption in the employment of the Respondent banks (panels of temporary employees and daily wagers) has been lapsed on 31.3.1997 in contravention of terms of settlement as the object of preparing the entire empanelment of temporary and daily wagers was to provide them permanent employment and till the both the panel lists exhausted the panel list cannot be lapsed on 31.3.1997 and the date of lapsing of the panel on 31.3.1997 has been fixed by the Respondent arbitrarily without any authority.
- 41. In this context, the perusal of Settlement dated 30.7.1996 reveals that the 5th Settlement dated 30.7.1996 was entered under Section 2(p) and 18(1) of I.D. Act, 1947 read with Rule 58 of Industrial Dispute (Central) Rules 1957. This settlement has been entered into by the competent parties and in this settlement parties thereto agreed that both the panels of temporary employees and daily wagers/casual employees will lapse on 31.3.1997. Thus the date of lapse of panel was fixed by both the parties with consensus under the settlement dated 30.7.1996 and same is binding upon the Workman under the provision of Section 18(1) of I.D. Act, 1947. Moreover, this issue of binding force of the settlement dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 has already been discussed, decided at finding in Point No.I of this award. However, the legality and validity of the aforementioned settlement has not been challenged by the Workman before any competent forum. Thus, claim of Workman that the date of lapse of panel i.e., 31.3.1997 has been fixed arbitrarily by the Respondent bank is untenable. As regard the claim of Workman for his absorption to the permanent post it is settled law that the Workman can not claim his regularization to permanent post merely on the basis of number of working days.
- 42. In this context the reference of the decision of Hon'ble Supreme Court in the case of **Oil and Natural Gas Corporation vs Krishan Gopal 2020(3) SCALE 272, date of decision 7.2.2020** is relevant therein Hon'ble Supreme Court have has laid down principle regarding regularization of the Workman on permanent posts. Hon'ble Supreme Court have laid down the prepositions of regularization of the workmen to permanent post is as under:-
- "(i) Wide as they are, the powers of the Labour Court and the Industrial Court cannot extend to a direction to order regularisation, where such a direction would in the context of public employment offend the provisions contained in <u>Article 14</u> of the Constitution;
- (ii) The statutory power of the Labour Court or Industrial Court to grant relief to workmen including the status of permanency continues to exist in circumstances where the employer has indulged in an unfair labour practice by not filling up permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performing the same work as regular workmen on lower wages;
- (iii) The power to create permanent or sanctioned posts lies outside the judicial domain and where no posts are available, a direction to grant regularisation would be impermissible merely on the basis of the number of years of service;
- (iv) Where an employer has regularised similarly situated workmen either in a scheme or otherwise, it would be open to workmen who have been deprived of the same benefit at par with the workmen who have been regularised to make a complaint before the Labour or Industrial Court, since the deprivation of the benefit would amount to a violation of Article 14; and
- (v) In order to constitute an unfair labour practice under <u>Section 2(ra)</u> read with Item 10 of the <u>Vth Schedule of the ID Act</u>, the employer should be engaging workmen as badlis, temporaries or casuals, and continuing them for years, with the object of depriving them of the benefits payable to permanent workmen.

Thus, in view of the principles laid down by the Hon'ble Supreme Court as discussed above, in the instant matter the Workman utterly failed to prove his claim by adducing any documentary or oral evidence that the employer has indulged in unfair labour practice by not filling the permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performance was the same work, as regular workmen on lower wages.

43. Respondent has contended that all the vacancies exist and arise upto 31.3.19967 has been filled up from the panel list in order of seniority and no vacancy exists or arises as on 31.3.1997 remained unfilled. Further, it is

contended that as per terms of settlement the life of panel lists has been lapsed on 31.3.1997, hence, there is no occasion to extend the life of panel lists beyond 31.3.1997. However, the workman failed to prove contrary by any evidence to the aforesaid contention of the Respondent that the vacancies were existing as on 31.3.1997 and the workman was not given absorption to the permanent post in order of his seniority. It is settled law that the power to create permanent or sanctioned post lies outside the judicial domain and where no posts are available, a direction to grant regularization would be impermissible merely on the basis of the number of years of service. Therefore, the claim of the workman on this ground also not acceptable.

- 44. Further, as per the of settlement, panel was prepared for absorption of the workmen on the permanent posts has already been lapsed on 31.3.1997 and the vacancies existing and arising upto 31.12.1994 and upto 31.3.1997 as settlement dated 30.7.1996 has been filled up from the panel by appointing the workmen as per seniority in the panel list. Workman witness WW1 in his cross examination has himself admitted this fact that, some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. The Workman failed to show that there was any breach of terms of settlement has been committed by the Respondent in appointment to permanent post from aforesaid panel list.
- 45. As discussed in preceding paragraph of this Award, the life of the panel has not been extended beyond 31.3.1997, by any further settlement hence, the panel list in which name of the Workman was included got expired on 31.3.1997. It is not the case of the Workman that Respondent has regularized similarly situated workmen either in the scheme or otherwise and the Workman has been deprived of same benefit on par with those workmen or the vacancies remained unfilled on the date of lapse of panels i.e., 31.3.1997, Industrial Tribunal has no jurisdiction to extend the date of lapse of panel i.e., 31.3.1997. This Tribunal can not order for regularization of workmen to the permanent post in contravention of the provision of Article 14 of the Constitution of India.

In the case of Mahboob Deepak vs. Nagar Panchayat Gajraula & Anr, Civil Appeal No.5875/2007 date of judgement 13.12.2007, Hon'ble Supreme Court have held:-

- "8. Respondent is a Local Authority. The terms and conditions of employment of the employees are governed by a statute and statutory rules. No appointment can be made by a Local Authority without following the provisions of the recruitment rules. Any appointment made in violation of the said rules as also the constitutional scheme of equality as contained in <u>Articles 14</u> and <u>16</u> of the Constitution of India would be a nullity.
- 9. Due to some exigency of work, although recruitment on daily wages or on an ad hoc basis was permissible, but by reason thereof an employee cannot claim any right to be permanently absorbed in service or made permanent in absence of any statute or statutory rules. Merely because an employee has completed 240 days of work in a year preceding the date of retrenchment, the same would not mean that his services were liable to be regularized."

Therefore, in view of the law laid down by the Hon'ble Apex Court, the claim of the Workman for absorption merely on the basis of number of day of work in the Respondent bank Branch is not acceptable. As regard plea of the Workman that the Workman should have been given employment even after 31.3.1997 as temporary Workman, it is the discretion of Respondent to engage the Workman depending upon availability of work and this Tribunal can not direct the Respondent to engage the Workman in the absent of such rule/scheme.

46. In view of principle laid down by Hon'ble Apex Court as discussed above, in the instant matter Workman utterly failed to establish the fact of rendering continuous service for a period of 240 days of service within a period of 12 calendar months commencing and coming backward from relevant date i.e., the date of retrenchment, if has he would be denied to be in continuous service for a period of one year. Therefore, the provision contained under Sec.25F of retrenchment is not applicable to Workman.

Counsel for Workman has relied upon number of decisions of Hon'ble High Court and Hon'ble Supreme Court and few of them are discussed herein:-

In the case of F.C.I., vs. Kamdhenu Cattle Feed Industries 1993 (1) SCC 71, therein Hon'ble Supreme Court have held:-

"7. In contractual sphere as in all other State actions, the State and all its instrumentalities have to conform to Article 14 of the Constitution of which non-arbitrariness is a significant facet. There is no unfettered discretion in public law: A public authority possesses powers only to use them for public good. This impose the duty to act fairly and to adopt a procedure which is 'fairplay in action'. Due observance of this obligation as a part of good administration raises a reasonable or legitimate expectation in every citizen to be treated fairly in his interaction with the State and its instrumentalities, with this element forming a necessary component of the decision making process in all State actions. To satisfy this requirement of non- arbitrariness in a State action, it is, therefore, necessary to consider and give due weight to the reasonable or legitimate expectations of the persons likely lo be affected by the decision or else that unfairness in the exercise of the power may amount to an abuse or excess of power apart from affecting the bona fides of the decision in a given case. The decision so made would be exposed to challenge on the ground of

arbitrariness. Rule of law does not completely eliminate discretion in the exercise of power, as it is unrealistic, but providers for control of its exercise by judicial review."

In the case of State Bank of India, R.O., Vijayawada vs. Industrial Tribunal, Hyderabad WP No.193/1997, therein Hon'ble High Court have held,

"Sri Krovvidi Narasimham, the learned counsel for the 2nd respondent contends, supporting the award that it was a permanent vacancy and even though the 2nd respondent was appointed on temporary basis, his services were not liable to be terminated and he was to be regularised into service on permanent basis. Shastry award warrants that no temporary appointment can be made to a permanent post. But the matter is now covered by two division bench judgements dated 28.11.1986 in W.A. No.791 of 1986 and 25.8.1987 in W.A. No.270 of 1982. The ratio decided in the two judgements is to the effect that there cannot be any mandate to appoint employees on permanent basis when the requirement was for appointment on temporary basis. But it is held in the said judgements that when a temporary appointee is ousted from service and not for misconduct and, if again temporary appointment is to be made, then, the case of such temporary appointee who was ousted, has got to be considered in accordance with Sec. 25-H of the Act."

In the case of State of Haryana and others vs. Piara Singh and others. 1992 (4) SCC 118, therein Hon'ble Supreme Court have held:-

"49. If for any reason an adhoc or temporary employee is continued for a fairly long spell, the authorities must consider his case for regularization provided he is eligible and qualified according to the rules and his service record is satisfactory and his appointment does not run counter to the reservation policy of the state."

In the above cited judgements by the Workman the facts of the case are different hence do not apply to instant case of Workman.

47. On the other hand, in support of his contention Respondent has examined witness MW1 and MW1 in chief examination states that, Settlements i.e., on 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 were entered into between the SBI and SBI Staff Federation for filling up of the vacancies that arise up to 1994 for those temporary employees who has worked on scale wages. Further, MW1 states that two different panels for messengers and non-messengers as per the eligibility criteria prescribed by the bank. There are four modules in Andhra Pradesh and they are Hyderabad, Tirupathi, Vijayawada and Visakhapatnam. MW1 states that the temporary employees so empanelled were given permanent absorption depending upon the vacancies so arise strictly in terms of the settlement. MW1 states that on 9.6.1995 conciliation proceeding was held before the RLC(C), Hyderabad and in said proceedings it was decided that the panels will be kept live up to 31.3.1997 and vacancies will be filled from both the lists concurrently. A copy of the said minutes of proceedings is Ex.M5. Further, MW1 states that on 30.7.1996 another settlement was entered between the SBI and All India SBI Staff Federation providing for filling up of the vacancies arising up to December 1994 in respect of subordinate cadre and daily wage /casual wage employees out of panel so prepared were to be considered against vacancies arising from January 1995 to December 1996, thereafter the said panels lapse. MW1 states that it was also agreed that all the non-messenger positions in subordinate cadre including part time attendants specially provided as leave reserve will be filled before 31.3.1997 and as regards to nonmessengerial positions it is agreed that all such posts sanctioned and fallen vacant up to 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus in both the cases empanelled list were lapsed on 1.4.1997. Ex.M6 is the copy of the settlement dated 30.7.1996. Further, witness states that on 27.2.1997 a memorandum of understanding was reached between the SBI and SBI Staff Federation providing that both the panels above mentioned will lapse on 31.3.1997. Ex.M7 is the copy of the memorandum of understanding and Ex.M8 is the copy of the statements giving the particulars of 1989 non-messenger panel, Ex.M9 is the copy of the statement of 1989 nonmessenger panel, Ex.M10 is the copy of statement of 1992 panel. Further, witness states that petitioner was included in the 1989 panel. As the existing vacancies at that time were exhausted and his turn did not come he could not be given permanent employment in the bank as per the agreements. All the appointments were made strictly in accordance with the settlements reached from time to time between SBI and SBI staff federation and as per seniority, number of days of temporary service put in by them in the bank in the given period. Further, MW1 states petitioner was not sponsored by any employment exchange he did not undergo the regular process of selection required for appointment as a regular non-messenger the petitioner has not worked for 240 days in any year in his entire temporary service in the bank. The petitioner and other temporary employees were terminated from service by the bank. Further, MW1 states that the vacancies were filled up on regular basis with the temporary employees from the panels and these panels were expired in terms of the settlements so reached and there were no vacancies to absorb such employees. Thus, witness MW1 has proved the documents Ex.M1 to Ex.M12 and also contentions made in the counter. However, MW1 was cross examined by the Petitioner Counsel. But nothing has been elicited in his cross examination so as to discredit the testimony of the witness MW1 as regards the date of lapse of both the panels on 31.3.1997 and reasons assigned for non-absorption of the Petitioner from the panel list to the permanent post. Moreover the witness MW1 was re-examined by the Respondent and the witness MW1 states that panels were expired in terms of the settlement send absorptions to the extent of the available vacancies were made. There was no

termination of any temporary messenger as such but their services were not utilized after the cut off date as the available vacancies were already filled up and most of these Petitioners were not in the service of the bank as on the date of the expiry date of the panels. Therefore, in view of the aforesaid testimony of the MW1 in re-examination in the absence of cross examination remained uncontraverted, the claim of the Workman that he was entitled for absorption in permanent post in the branch of Respondent Management on the basis of panel list is found not established.

This point is answered against the Workman.

48. Point No.IV:- In view of the discussion and finding given at Point Nos. I, II and III, the Workman is not entitled for any relief and claim statement of Workman sans merit and liable to be dismissed.

This Point is answered accordingly.

ORDER

In view of the fore gone discussion, it is held that the action of the Respondent bank in terminating the services of Sri Y.V. Ramana, Ex.Non-Messenger by way of oral orders w.e.f. 31.3.1997 is justified. Hence, the Petitioner is not entitled for any relief as prayed for. The claim statement filed by Workman sans merit, hence, dismissed. Reference is answered accordingly.

Award is passed accordingly. Transmit.

Dictated to Smt. P. Phani Gowri, Personal Assistant, transcribed by her, corrected and signed by me on this the 16^{th} day of April, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the Petitioner

Witnesses examined for the Respondent

WW1: Sri Y.V. Ramana MW1: Sri Aluru Rama Rao

Documents marked for the Petitioner

Ex.W1: Photocopy of News paper advertisement

Ex.W2: Photocopy of interview call letter

Ex.W3: Photocopy of 1r. dt. 12.1.1993

Ex.W4: Photocopy of Panel list

Ex.W5: Photocopy of service certificate

Ex.W6: Photocopy of service certificate

Ex.W7: Photocopy of service certificate

Ex.W8: Photocopy of service certificate

Ex.W9: Photocopy of service certificate

Ex.W10: Photocopy of statement showing vacancy position.

Documents marked for the Respondent

Ex.M1: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.17.11.87

Ex.M2: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.16.7.88

Ex.M3: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.27.10.1988

Ex.M4: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.9.1.1991

Ex.M5: Photocopy of conciliation proceedings before the Regional Labour Commissioner(C) dt.9.6.1995

Ex.M6: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.30.7.1996

Ex.M7: Photocopy of Memorandum of understanding dt. 27.1.1997

Ex.M8: Photocopy of statements giving the particulars of 1989 messenger panel.

Ex.M9: Photocopy of statement of 1989 Non-messenger panel

Ex.M10: Photocopy of statement of 1992 panel

Ex.M11: Photocopy of order of Hon'ble High Court in WA No.86/98 dt. 1.5.98

Ex.M12: Photocopy of order in SLP No.11886-11888 of 1998 dated 10.8.98

नई दिल्ली, 1 मई, 2025

का.आ. 758.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार भारतीय स्टेट बैंक के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय हैदराबाद के पंचाट (75/2001) प्रकाित करती है।

[सं. एल - 12012/519/2000- आई आर (बी-I)]

सलोनी, उप निदेशक

New Delhi, the 1st May, 2025

S.O. 758.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 75/2001) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Hyderabad* as shown in the Annexure, in the industrial dispute between the management of <u>State Bank of India their workmen.</u>

[No. L-12012/519/2000- IR(B-I)]

SALONI, Dy. Director

ANNEXURE

IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT AT HYDERABAD

Present: Sri IRFAN QAMAR

Presiding Officer

Dated the 15th day of April, 2025

INDUSTRIAL DISPUTE No. 75/2001

Between:

Sri R. Satyanarayana,

Chilukanagarau,

Plot No.109, H.No.20-54/A,

Uppal, Hyderabad -39. ... Petitioner

And

The Assistant General Manager,

State Bank of India,

(Personnel & HRD Department)

Local Head Office,

Bank Street, Koti,

Hyderabad – 500 095.Respondent

Appearances:

For the Petitioner : Sri K.R. Prabhakar, Advocate
For the Respondent: Sri Ratang Phani Reddy, Advocate

AWARD

The Government of India, Ministry of Labour by its order No. L-12012/519/2000-IR(B.I) dated 19.6.2001 referred the following dispute under section 10(1)(d) of the I.D. Act, 1947 requiring this forum to decide the question:

SCHEDULE

"Whether the action of the management of State Bank of India, Local Head Office, Hyderabad in terminating the services of Sri R. Satyanarayana, Temporary/Non-.Messenger,SBI with effect from 31.3.1997 is justified or not? If not, what relief the applicant is entitled?"

After receipt of the reference, it was numbered as ID No. 75/2001 and notices were issued to both the Workman and the management.

- 2. Before unfolding the factual matrix of the instant industrial dispute it would be apposite to have a bird eye view of a chequered history of the instant industrial dispute. Earlier instant industrial dispute along with the batch cases was decided by this Tribunal vide common award dated 17.5.2005 and the reference was answered in favour of the Respondent and against the Workman. That said common award dated 17.5.2005 was challenged by the aggrieved Workmen in various Writ petition No.6470/2014 along with batch of writ petitions before the Hon'ble High Court of Andhra Pradesh and Hon'ble High Court vide its' judgement dated 23.6.2014 allowed all batch of writ petitions and set aside the common award dated 17.5.2005 passed in ID No. 222 of 2001 and other batch of ID cases by Central Government Industrial Tribunal cum Labour Court, Hyderabad and the Respondent management of State Bank of India was directed to reengage the Writ Petitioners in position, which they have been occupying prior to their termination and further directed to consider their cases for regularization as and when the substantive vacancy arises. This judgement dated 23.6.2014 of Hon'ble High Court of AP, passed in WP No.6470/2014 and batch petitions was challenged by Respondent management before the Hon'ble High Court in Writ Appeal No. 1268 of 2014. The aforesaid Writ Appeals No.1268/2014 and other Writ Appeals were decided by Division Bench of High Court of Andhra Pradesh by a common judgement dated 20.3.2019. Hon'ble High Court in aforesaid Writ Appeal was pleased to pass the order which is extracted as below:-
- "7. Hearing the learned senior counsel for the SBI and the learned senior counsel for the contesting unofficial Respondents, we see that while the learned single Judge was justified in setting aside the award af the Tribunal, the proper course to be adopted was to remit all the cases to the Tribunal. This we say for reasons more than one. Firstly, in such matters, claims have to be decided on individual basis, as different persons have different claims as to the length of officiation or discharge of duties and functions; quality of engagement, drawings, accounting of the post for each one of them, who have worked etc. All these issues will not be the same in all the cases. Therefore, each case ought to have been directed to be decided by the Tribunal afresh on individual basis. The second and most important aspect is the learned single Judge has in one go ordered re-employment of all the workmen. This is not a relief that could have been granted without answering the individual issues; each issue relating to each case could not have been decided by the writ Court within the format of its adjudication procedures and scope. The adjudicating body, which has to do that activity, is the Industrial Tribunal. Therefore, we are of the view that while we would sustain the order of the learned singe Judge insofar as it interfered and sets aside the award of the Tribunal, the further findings and directions, issued through the impugned order have to go and the individual cases have to be sent back for consideration of the Tribunal. Such further procedure before the Tribunal will have to be carried forward with the materials already on record and also by affording an opportunity to the persons, who have claims as well as the management to place their rival contentions and further material before the Tribunal. The learned counsel appearing for the workmen are justified in pointing out that enormous delay has already happened and further action by the Tribunal in this line may be expedited.
- 9. In the result, these writ appeals are ordered;
- (1) affirming the impugned common order of the learned single Judge to the extent it sets aside the common award dated 17.05.2005 of the Industrial Tribuna!;
- (2) the further findings and directions issued through the impugned common order are vacated:
- (3) all the matters shall be remitted to the Industrial Tribunal with a direction to dispose of them within an outer limit of five (5) months from the date of receipt of a copy of this order; and,
- (4) the parties to make appearance before the Tribunal on the given date."

Thus, in view of the above direction of Hon'ble High Court of Andhra Pradesh in W.A.No.1268 of 2014 and batch cases. This Tribunal has taken up the matter of industrial dispute for hearing and deciding it afresh in view of the

aforesaid guidelines laid down by the Hon'ble High Court in Writ Appeal No.1268/2014 vide judgement dated 20.3.019.

- 3. The factual matrix of instant industrial dispute as narrated by the Workman in his claim statement are that, the Workman joined in the service of the management institution as Messenger from 1986 to 1997, and has rendered unblemished service spreading over a period of about 12 years. The Respondent has terminated services of Workman by oral orders with effect from 1.4.1997. Further, it is submitted that the management of Respondent bank decided to give a chance to temporarily employed personnel "found suitable for permanent appointment" by wait- listing them by offering permanent appointment or waitlisting till such opportunity arises.
- 4. That on 17.11.1987 a settlement was reached between All India State Bank of India Staff Federation and the Management of State Bank of India settlement one, under this settlement three categories of employees were listed. That is, A) those who have completed 240 days in 12 months or less after 1.7.1975. B) those who have completed 270 days in any continuous block of 36 calendar months after 1.7.1975. C) (i) those who have completed minimum of 30 days aggregate temporary service in any calendar year after 1.7.1975 or (ii) 70 days aggregate temporary service in continuous block of 36 months after 1.7.1975.
- 5. The persons who satisfied in all the above 4 categories were to be interviewed by a selection committee and the said selection committee would determine the suitability of the said candidate for permanent appointment. Therefore, the bank prescribed certain qualifications and from among the candidates satisfying the qualifications the suitable candidates were enlisted by a selection committee. The Clause 7 of the said agreement provided with the selected candidate would be wait listed in order of their respective categorization and the selected panel would be valid upto December, 1991. Clause 10 of the settlement specifically provided that henceforth. "there will be no temporary appointments in the subordinate cadre", except on a restrictive basis in the specified category, "from amongst empanelled candidates as per existing guidelines of the bank". The Workman further submits that consequent upon the said agreement and the draft, a notification was issued in the newspapers. The last date for responding to the advertisement was 30.8.1988. A written examination followed by viva-voce in May, 1989 was held. A selected panel was prepared, as per Clause 7 of the agreement, ie. Settlement No.1, the selected panel was to be valid upto December, 1991, the Workman submits that circular was issued on 26.4.91 by the said letter it is mentioned that the terms of the agreement dated 17.11.87 was modified vide second agreement dated 16.7.88 was entered into between the parties. In terms of the said agreement a chance was to be given, "to all eligible temporary employees for permanent appointments. The appointments were against the vacancies likely to arise during the years 1995-96, circular made it clear that in view of the enormity of the problem an extension of the currency of the panel, eligible temporary employees who have been empanelled could not appear in the earlier interviews and have been pursuing their cases thereafter, "will be given another chance to appear for interview".
- 6. Workman submits that there were total five settlements. The settlement dated 17.11.87 is the 1st settlement (Ex M1), settlement dated 16.7.88 is 2nd settlement (Ex M2), settlement dated 27.10.88 is the 3rd settlement (Ex M3), then settlement dated 9.1.91 is 4th settlement and settlement dated 30.7.96 is 5th settlement (Ex M6). In between there is minutes of conciliation proceedings dated 9.6.95 marked as Ex M5. That due to all these settlements which were extended by subsequent settlements thereby created reasonable expectations in the list of the selected candidates arose with that it's a question of time their appointments or services would be regularized in the services of the bank. The Workman was working with the bank on temporary basis was under the bonafide hope that sooner his services will be regularized with the bank. He is thereby closed all his options elsewhere. It is needless to point out that employing person to whom hope of employment in substantial terms was made is a facet of Article 21 of the Constitution of India.
- Further Workman submits that the Government of India issued Circular No. F-3/3/104/87-IR, dated 16.8.1990. Under said circular the chief Executives of all public sector banks including the Management herein were specifically instructed that until the problem of existing temporary employees is fully resolved, no bank is permitted to make any permanent appointments. That some of the persons similarly situated like this Workman aggrieved by the inaction on the part of the management of the bank is not regularizing their services from out of the selected panel and not clearly focusing the vacancy position, filed W.P. No. 4194/97 before Hon'ble High court of A.P.. It is specifically averred in the said writ petition that the Management of the bank had failed to implement the settlement and that it violates the various fundamental rights guaranteed under the constitution of India. The Hon'ble High court of A.P .. by order dated 5.3.97 directed the bank to implement the settlement as amended from time to time. It also directed the bank to carry out the terms of settlement before the expiry of March, 1997. The Hon'ble High Court also recorded finding that the Bank cannot escape its liability of enforcement of the Settlement. In view of the directions given by the High Court all candidates whose names appeared in the select panels prepared on the basis of the agreement entered into on 17.11.87 under which the panel was valid upto December, 1991, and on the basis of a settlement dated 27.10.1988 whereby the panels were made alive upto 31.3.1997 under which the panel was valid upto December, The other agreement dated 16.7.1988 under which the panel was valid upto 1992 and on the basis of the settlement dated 27.10.1998 whereby the panels were made alive upto 31.3.1997 were under the bonafide impression that their cases will be considered for regularization and were living on the basis of the said reasonable expectation. Unfortunately, contrary to the aforesaid directions given by the High Court and contrary to the settlements entered

into between the parties, the bank issued proceedings dated 25.3.1997, dated 27.3.1997 and 31 3.1997 instructing the various authorities of the Management not to continue the temporary employees those who are in services of the bank from 1.4.97. The said order was followed by the Management. Aggrieved by the said action the Workman herein and similarly situated candidates have filed a writ petition before the Hon'ble High Court and by way of Writ Petition No.9206/97 seeking a declaration that the proceedings issued by the Deputy General Manager and the Assistant General Manager (Respondents 3,4 and 5 therein) on 25.3.97, 27.3.97 and 31.3.97 as illegal and also non-continuance of the Workmen therein in service by absorbing them in the services of the bank as violative of Section 2(p) and 18(1) read with Rule 58 of Central Rules and sought for specific direction to the bank to absorb them in service.

- 8. Further, Workman submits that in the counter affidavit filed in Writ Petition No.9206/97, the bank has submitted that it has about 805 branches in Andhra Pradesh alone. It has stated that due to exigencies of circumstances and on account of the urgent need in its banks, it employed temporary employees in subordinate cadre. It is pertinent to mention that it does not state the urgent or need or the nature of temporary employees that it had engaged. Enquiry into the same would reveal that the stand taken by the bank either on the ground of urgent need or of temporary employees is a façade to perpetuate unfair labour practice. It is designed to on the one hand, keep the employed in the erroneous zone of hope and on the other to ensure that benefits that a model employer will extend under various statutes to its employees is not required to be borne out by the bank. A reading of the counter affidavit would show that the bank would opines that being just fair and reasonable are which obviously is reprehensible and is a facet of unfair labour practice.
- 9. The Workman submits that the bank had referred in its counter affidavit to three settlements dated 17.11.87, 16.7.88 and 27.10.88. The bank in the guise of extending the benefits of the circular of Government dated 16.8.90 stated in its counter affidavit that as follows:

"Government of India, vide its letter dated 16.8.1990, issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of the approach paper on the issue provided by a committee constituted in this regard. The Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper.

The approach paper specified that the cases of temporary employees who had put in not less than 240 days of temporary service in 12 consecutive Months and who are entitled to benefit of Section 25-F may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired, they could enter into a conciliation settlement with the representative union. Para 6(h), it is mentioned that only those temporary employees who had put in temporary service of 90 or more days after 1.1 1982 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 or more days, the bank by way of further concession entered into settlements Even in respect of those who had put in less than 90 days. As such, it could be Seen that the settlements are more beneficial to the temporary employees concerned. The approach paper also specify at para 6(c) that the banks would provide one time opportunity to all the temporary employees and for that purpose temporary employees worked in the bank on or after 1.1.1982 could be considered for re-employment in terms of the scheme. The Respondents have gone further wherein even persons working after 1975 were also considered.

As could be seen from the above, there was a genuine effort on the part of the Respondent bank to provide permanent employment for as many as possible subject to availability of the vacancies.

It is further submitted that at para 6(k) of the approach paper, it was made clear that this would be one time exercise in full and final settlement of all the aims and disputes for the past period in respect of temporary workmen covered by the settlement. This would mean that the Government of India guidelines would cover only those persons who were temporarily employed for the period specified therein and not otherwise. As such, it is submitted that the Respondents have not only followed the Government of India guidelines but in fact covered cases of the employees who had worked for less than 90 days. As such, question of violation does not arise and in any case those were only broad guidelines and not directives".

10. The Workman submits that the bank also referred a subsequent settlement dated 9.1.1991 wherein there is a clause to the effect- that the panel of temporary employees and the panel of daily wage employees will be operated to a particular period. Therefore their cases will not be considered. The Management herein relying upon this settlement in their impugned action. It is submitted that even the settlement dated 9.1.1991 will not empower the management to terminate the services of the temporary employees who are working in the bank services like the Workman herein as it does not specify the termination of the employees. In fact there are so many vacancies wherein the Management has engaged several new persons as temporary messengers/ attendars/ sweepers etc., even after the judgment of Hon'ble High Court without considering the cases of the similarly situated candidates like the Workman herein. It is submitted inspite of engaging fresh candidates as is now being done by the Management they would have continued the similarly situated candidates like the Workman herein in the services of the bank and consider their cases for

absorption in view of the circulars issued by Central Government as well as the directions of this Hon'ble Court in Writ Petition No.4194/97, dated 5.3.97. In view of the circulars issued by the Central Government, the Management should not have relied upon the settlement dated 9.1.1991. Hence, the impugned action of the Management is illegal, unjust, violative of fundamental rights such as Articles 14,16 and 21 of the Constitution of India.

- 11. The Workman submits that in W.P. No.4194/97 filed by the union of temporary employees where in they have complained about the non- implementation of the settlements arrived between the parties and sought for absorption. Such employees in the bank services on permanent basis before the date fixed for carrying out the terms of settlement, the Court held that the members of the union had been empanelled in the list, they were not regularized and the time was going to run out to the near future and the Respondent bank and its officers cannot escape from the liability of enforcing the settlement which has been reached and therefore directed that the bank and the officers shall implement the settlement dated 17.11.87 as amended from time to time before the expiry of 31.3.97.
- 12. Further, it is submitted that in the clause of Settlement it is specifically mentioned that the workmen to be absorbed/appointed in the bank prohibiting any temporary appointments subsequent to the date of settlement even the authorities want to make temporary appointments that should be made only from among the empanelled can be appointed either for temporary vacancy or permanent vacancy except from among the empanelled candidates like the Workman and that should be continued till they are absorbed. The management committed unfair labour practices and terminated the services of the candidates with effect from 1.4.1997 which is arbitrary, discriminatory, contrary to their own guidelines and violative of the constitutional provisions which are guaranteed in Chapter -III of the Constitution of India.
- The Workman submits that it is strange as to how the panels were allowed to lapse by a so-called Memorandum of Understanding dated 25.2.1997, that the action of terminating such employees like the Workman by virtue of an impugned oral proceedings without implementing the settlement would be illegal and unfair labour practice which cannot be allowed to be perpetuated. That the discontinuance of the Workman after 31.3.97 who had served in the bank in any capacity amounts to retrenchment. It could not have been done without any notice and it violates Sec.25FF of the Industrial Disputes Act, 1947 and the said action is violative of principles of natural justice guaranteed under Chapter III of the Constitution of India. This amounts to retrenchment without one month's notice and taken in view of such notice. Thus, the main proceedings issued by the Respondent is without jurisdiction and is arbitrary, illegal and therefore liable to be quashed. That the alleged Memorandum of Understanding dated 27.2.97, Ex.M5 does not own any legal entity, as the said Memorandum of Understanding is not published anywhere to brought to the notice of the Workman whose rights are being affected. It is submitted that Management did not adhere to the procedure envisaged by the Central Government in its' instructions dated 16.8.90 in the year 1995. The same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through Employment exchange instead of giving chance to the empanelled candidates like the Workman here. It is pertinent to mention here that the Respondent Management sent letters to the all similarly situated candidates like the Workman in the month of June, 1997, subsequent to the passing of impugned termination orders. After knowing the facts that the candidates are litigating, the Management refused to engage these candidates. It is once again reiterated that the panels are meant for absorption but not for termination. It was the duty of the Management to engage the empanelled candidates like the Workman even in temporary vacancies till they are absorbed permanently in regular vacancies. Hence, the action of the Respondent Management terminating the services of the Workman by oral order dated 31.3.97 is unjust, illegal, violative of principles of natural justice and hence, the Management be directed to reinstate and absorb the Workman and to grant all incidental and consequential benefits.
- 14. Per contra, Respondent had filed counter and made a contentions that the reference is not tenable and contrary to the provisions of I.D. Act, 1947. Respondent submitted that to tide over severe sub-ordinate staff constraints which arose out of leave vacancies, exigencies, etc., and also owning to the restrictions imposed by the Government of India/Reserve Bank of India on intake of staff, the Respondent bank used to engage sub-ordinate staff like messengers, sweepers, sweeper cum water boys, etc., depending on the availability of work on purely temporary basis for the smooth and uninterrupted functioning of the branches. It is submitted that the All India State Bank of India Staff Federation which represents majority of the employees in the State Bank of India comprising about 98% of the work force as its' members espoused the cause of temporary employees who have put in less than 240 days of temporary service in 12 calendar months in the bank and who were ineligible for any protection under Industrial Disputes Act, 1947 to give a chance for being considered for absorption and permanent appointments.
- 15. Discussions were held and on 17.11.1987 an agreement was signed between the federation and the Management bank under Sec. 2(p) read with Sec 18(1) of the Industrial Disputes Act, 1947 read with Rule 58 of Industrial Disputes (Central) Rules 1957. A copy of the said settlement dated 17.11.87 which may be herein after referred as first settlement is filed and 4 categories were made as it has already been mentioned in the claim statement above, it need not be repeated here. In the first settlement, it was agreed that the temporary employees as categorized would be given a chance for being considered for permanent appointment in the bank's service against the vacancies which are likely to arise during the period 1987 to 1991. On 16.7.88 second settlement was arrived between the Federation and the Bank whereby it was agreed to substitute the period of consideration of vacancies as 1987 to 1992

in place of 1987 to 1991 as contemplated under the first settlement dated 17.11.1987. This is the second settlement. A 3rd settlement was entered into on 27.10.88 and it was agreed that the bank's service against the vacancies likely to arise from 1988 to 1992 was to be considered. Government of India vide its letter dated 16.8.90 issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of approach paper on the issue provided by a committee constituted in this regard. Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper. The approach paper specified that the cases of temporary service in 12 consecutive months and who are entitled to benefit of Sec.25F of the Industrial Disputes Act, 1947 may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired they could enter into a conciliation settlement with the representative union. In para. 6(h) it is mentioned that only those temporary employees who had put in temporary service of 90 days or more days after 1.1.82 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 days or more days, the bank by way of a further concession entered into settlements. Even in respect of those who had put in less than 90 days and also the bank went a step further and said those persons who are working after 1975 were also considered. Hence, there was a genuine effort on the part of the Respondent bank to provide as many as possible jobs subject to the availability of the vacancies. However, para 6 (k) of the approach paper made it clear that it is a one time, exercise in full and final, settlement of all the claims and disputes for the past period, in respect of temporary workmen covered by the settlement. Another settlement was entered on 9.1.91 herein after referred as 4th settlement and the time limit was extended upto 1994 and separate panel was prepared for temporary employees, casual/daily wagers. It was agreed that while vacancies arising between 1988 to 1994 in respect of temporary employees and in respect of casual/daily wagers, they can be considered for the vacancies arising between 1995-96 only.

- It is submitted that the administrative set up of the Hyderabad Local Head Office comprises of four Zonal Offices (Zones) at Hyderabad, Vijayawada, Visakhapatnam and Tirupathi covering all the Districts of Andhra Pradesh. In terms of the settlement the Management after following the procedure laid down therein prepared the panels of qualified candidates of temporary employees denoted as 1989 panel and also panel of casual/daily wagers denoted as 1992 panel for giving a chance for being considered for permanent absorption. These panels were prepared zone-wise separately for messengers and non-messengers in the descending order of temporary service put in by the candidates during the stipulated period i.e., 1.7.1975 to 31.7.1988. That the Federation approached the Regional Labour Commissioner(C) for implementation of bi-partite settlement in respect of absorption of temporary employees. The Regional Labour Commissioner(C) conducted conciliation proceedings and an agreement was arrived between the Federation and the bank. It was agreed that it would be kept alive upto March, 1997. A copy of the conciliation proceedings dated 9.2.1995 signed by the parties is filed as material paper. A settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Sec.2 (p) read with Sec.18(1) of the Industrial Disputes (Central) Rules, 1957, which is hereinafter called as 5th settlement. That on 27.2.1997 a Memorandum of understanding was also signed by the federation's affiliate and the bank Management recording the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by Central Office and thereby 403 messengerial vacancies were sanctioned. It was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time nonmessengerial staff in the usual manner and the agreement was reached accordingly. It was agreed between the Federation's affiliate and the Management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers/casual employees would lapse on 31.3.1997. That as agreed upon vacancies were filled from the panels. The Workman who has put in an aggregate temporary service of less than 240 days in a continuous block of 12 months period during 1.7.1975 to 31.7.1988 has no right to seek a direction to consider his candidature for absorption in the Management bank under any rule/law except under the settlement entered into thereon.
- Respondent contended that, in fact, the case of the Workman can be considered under all the five settlements having got his case considered under provisions of these settlements. All the other provisions and terms of the settlements are also binding on him/her. The Management bank has not violated any of the provisions of the terms of the said settlement. That the very preparation and maintenance of panel is in compliance of the terms agreed under these settlements. These settlements were time bound and they ceased to exist on 31.3.1997. That the bank has never promised that all the candidates in the panel will be absorbed. In the advertisement itself it was made clear that candidates will be considered for absorption in the vacancies that may arise upto 1992. Keeping alive the panels after 31.3.1997 is contrary to the settlements arrived between the State Bank of India Staff Federation and the Management bank. That the settlements are binding on the parties. The Workman is also bound under the terms of the said settlement. The settlement does not suffer from any ambiguity as their language is very clear. The right under the settlements is to give them a chance to be considered for future appointment in the bank's services against the vacancies likely to arise. The settlements were effected to balance the expectations of the temporary employees to be absorbed in permanent service as against the constitutional rights for all eligible persons to be considered for employment every time a vacancy arises. That the alleged dispute including the demand for reinstatement has to be

decided in this context. It is submitted that the period of panel list got expired on 31.3.97 and it is an integral term of the settlement and cannot be modified in any proceedings under the law. These temporary employees who unfortunately could not be accommodated for want of vacancies have no further rights to be considered for regularization. That the Hon'ble High Court in WP No.12964/94, held as follows, "It is needless to state that the settlement arrived at between the All India State Bank of India Staff Federation which, is the majority union and the bank Management is binding on the Workmen also. It is not at all the case of the Workman that any of the terms of the settlement has been violated by the bank's Management. If the Workman had worked in the bank on part-time basis before 31.5.94, that itself would not vest in him a right to claim that his services should be regularized on permanent basis against a full time cadre post. The claim put forth by the Workman in the present petition is therefore misconceived and not tenable. However, it is open to the Workman to claim any right which flows from the settlement between the union and the bank Management. As already pointed out that it is not the grievance of the Workman that some right which has flown from the settlement in favour of the Workman has been denied by the bank Management. Therefore, I do not find any ground, let alone substantial ground, to grant the kind of relief sought for by the Workman. Writ Petition fails and is accordingly dismissed. No costs."

- 18. Further, it is contended that if the panels were not lapsed at the end of designated period and allowed to be continued it would result in making the contracts of temporary employment indirectly permanent through back door entry, which would not only be contrary to the settlements but also to Articles 14 and 16 of Constitution of India and deprive the chances of original claimants who would Come through proper recruitment procedure. As their rights have been crystallized by operation of the settlements. Hence, there is no question of any Legitimate expectation being violated.
- 19. Similarly placed ex-employees filed WP No.9206/1995 and the batch before the Hon'ble High Court of A.P. and the learned Single Judge allowed the Writ Petitions. Aggrieved by the same WA No.86/98 and the batch was filed and the Division Bench set aside the order of the Single Judge. Thereafter the ex-temporary employees filed Special Leave Petition No.11886-11888 of 1998 before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court of India also dismissed the SLP. Therefore reference to the Judgement of the Learned Single Judge in WP No.9206/97 is of no consequences as the same has already been set aside. The observations made in the Judgements cannot be relied upon for any purpose what so ever. The question of operation of Sec.25F would not come into play. Further the issue is covered by various Judgements of Hon'ble Supreme Court of India and various Hon'ble High Courts. Hence, the reference may be ordered that the Workman is not entitled for any relief.
- 20. In order to fortify his claim Workman has examined himself as WW1 and also filed documents in evidence which has been exhibited as Ex.W1 to W16. Further, the Workman has filed photocopies of documents in support of his claim which are discussed as under:- Ex.W1 is the transfer certificate issued by school. Further, Ex.W2 is the memorandum of marks. Ex.W3 is the service certificate for 73 days. Ex.W4 is another certificate issued by the Branch Manager dated 1.8.86. Further, Ex.W5 is an application for temporary messenger post. Further Ex.W6 is the interview call letter. Further, Ex.W7 is the service certificate. Ex.W8 is the panel list. Ex.W9 and W14 also goes to show that the certificate of proof of working days of Workman has been issued and as per Ex.W9 Workman has had worked from 9.5.91 to 23.11.91 for 199 days and as per Ex.W10 Workman has worked from 14.5.1992 to 28.11.1992 for total period of 199 days. Ex.W11 shows that he worked for 199 days during the period from 20.5.93 to 6.12.93. Ex. W12 shows that he worked for 199 days during the period from 5.7.1994 to 24.1.1995. Ex.W13 is the certificate showing that workman worked from 1.9.1995 to 22.3.1996 for 199 days. Ex.W14 is another service certificate showing that Petitioner has worked for 165 days from 4.10.96 to 25.3.97. Ex.W15 is the circular dated 8.4.1999. Ex.W16 is a letter addressed by the Respondent to theranches stating that the persons who were terminated from service on 31.3.1997 should not be reemployed.
- 21. On the other hand, Respondent has examined witness MW1 Sri Aluru Rama Rao and this witness has exhibited 12 documents, marked as Ex.M1 to M12. The details of these documents are as follows:-
- Ex.M.1 is the Settlement dated 17.11.1987. Ex.M2 is the Settlement dated 16.7.1988. Ex.M3 is the Settlement dated 27.10.1988. Ex.M4 is the Settlement dated 9.1.1991. Ex.M5 is the Minutes of the conciliation proceedings dated 9.6.1995. Ex.M6 is the Settlement dated 30.7.1996. Ex.M7 is the Memorandum of Understanding dt. 27.2.1997. Ex.M8 is the Particulars of 1989 Messengerial Panel. Ex.M9 is the Particulars of 1989 Non-Messengerial Panel. Ex.M10 is the Particulars of 1992 General Attendant Panel. Ex.M11 is the Judgment of Hon'ble High Court of A.P. in Writ Appeal No.86/98 dt.1.5.1998. Ex.M12 is the Judgment of Hon'ble Supreme Court of India in SLP No. 11886-11888 of 1998 dt.10.8.1998.
- 22. Apart from afore mentioned documents, Learned Counsel for Workman has also filed a long list of various judgements of Hon'ble Supreme Court as well as Hon'ble High Court, which we will discuss at appropriate place in this Award.
- 23. Heard the argument of Learned Counsel for Workman as well as for Respondent.
- 24. On the basis of rival pleadings of both the parties and submissions made by the Learned Counsel for both the parties, following points arise for determination in the industrial dispute:-

- I. Whether the 1st settlement dated 17.11.1987, 2nd settlement dated 16.7.1988, 3rd settlement dated 27.10.1988, 4th settlement dated 9.1.1991 and 5th settlement dated 30.7.1996 entered into between State Bank of India and All India State Bank of India Staff Federation and also Memorandum of Understanding are binding upon both the parties?
- II. Whether the action of State Bank of India, main branch, Secunderabad in terminating the services of Workman Sri R. Satyanarayana, a Messenger with effect from 31.3.1997 is justified?
- III. Whether the Workman is entitled for absorption on permanent post in the Branch of Respondent management as per averments made by him in the claim statement?
- IV. To what relief if any the Workman is entitled for?

Findings:-

25. Point No.I:- Undisputedly settlements dated 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 and 30.7.1996, minutes of conciliation proceedings and memorandum of understanding dated 27.2.1997 were executed between the State Bank of India and All India State Bank of India Staff Federation under section 2(p) and 18 (1) of I.D. Act, 1947 read with Rule 58 of Industrial Disputes (Central Rules), 1957.

Section 2(p) of the Industrial Disputes Act, 1947 as follows:-

(p) "settlement" means a settlement arrived at in the course of conciliation proceeding and includes a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to an officer authorised in this behalf by the appropriate Government and the conciliation officer;

Section 18(1) provides as follows:-

18. Persons on whom settlements and awards are binding.

- [(1) A settlement arrived at by agreement between the employer and Workman otherwise than in the course of conciliation proceeding shall be binding on the parties to the agreement.

Therefore, in view of the provision contained u/s.18 (1) I.D. Act, 1947, terms and conditions enumerated in the aforesaid settlements are binding on the parties to the agreement. The Learned Counsel for Workman has argued that the Workman after going through the selection procedure has successfully been listed in the panel for appointment on the permanent basis in the Respondent management and the empanelled list has to be valid till last person in the empanelled list is appointed on permanent basis. But the impugned order dated 25.3.97, 27.3.97 and 31.3.97, has been issued by Respondent management thereby the services of the Workman has been terminated and the said order is not in consonance of the terms of the agreement entered into between the parties. Further, Workman submits that the Respondent in the 5th settlement has mentioned the date i.e., 31.3.1997 for lapse of empanel list which is illegal and that is not binding upon the Workman. The condition of lapse of empanelment list on 31.3.97 incorporated in the aforesaid 5th settlement, is arbitrary and illegal.

26. The perusal of the impugned order dated 25.3.1997 goes to reveal that the Chief/Branch Manager, SBI Zonal Office has issued the letter to all the branches with regard to the subject not to make any temporary appointments in the Branch in messengerial category from 1.4.1997. The extract of the said letter is given below:-

"We have been advised by the Deputy General Manager, Zonal Office, Hyderabad that as both the panels of temporary employees of 1989 and daily wagers/casual labours of 1992 will lapse by 31.3.1997, it has been decided by Central Office not to make any temporary appointments in messengerial category from 1.4.1997."

Thus, from the contents of the aforesaid letter, it manifest that Head Office of State Bank of India vide letter dated 25.3.1997 has issued direction to all its branches not to make any temporary appointments in messengerial category from 1.4.1997 due to reason of lapse of both panels i.e., 1989 & 1992 on 31.3.1997 as per terms of settlements entered into by both parties. Further the contents of the subsequent letter dated 27.3.1997 issued by Respondent Management is also direction to Branch Manager, State Bank of India not to make any temporary messengerial category appointment with effect from 1.4.1997 and it has also been communicated to all concerned that the panels of temporary employees and daily wagers maintained by Zonal offices stand lapsed from 31.1.1997. Further, office order dated 31.3.1997 has been issued by Respondent management that goes to reveal that the said office order has been issued to this effect that, "Consequent on absorption of temporary employees in permanent cadre, it has been decided by the competent authority that no one onwards, no further daily labour or temporary employees/appointments should be resorted to/engaged/employed." Therefore, it reflects from the contents of the aforesaid orders that the temporary appointment in messengerial category and daily labour has been stopped by the Respondent management with effect from 1.4.1997 because of the lapsed of panel of temporary workers and daily wagers by 31.3.1997. The agreement for lapse of both the panels on 31.3.1997 is contained in the 5th settlement which has been arrived at between the parties on dated 30.7.1996 with the consensus of both the parties. Therefore, Workman can not challenge the terms and conditions contained in settlement dated 30.7.1996 regarding lapse of

panel on 31.3.1997 as agreed between State Bank of India and State Bank of India Staff Federation. As per provision contained u/s.18(1) of I.D. Act, 1947 the said Agreement dated 30.7.1996 is binding on both the parties.

In the case of Allied Sales Corporation Secunderabad vs. The Authority Under Andhra Pradesh..... 1990 II LLJ 510 AP para 414, Hon'ble Court have held:-

"4. There was a settlement between the Management and the workmen under <u>Section 18(1)</u> of the Industrial Disputes Act on 25th April 1983 under which the age of superannuation of the workmen was fixed at 55 years. The settlement was to be in force upto 30th June 1986 and the next settlement, incorporating practically the same terms, was again entered into on 4th February 1987 under <u>Section 18(1)</u> of the Industrial Disputes Act. There is no dispute that these settlements are under <u>Section 18(1)</u>.

14. Now the Authority constituted under <u>Section 41(1)</u> of the Act is an authority with very limited jurisdiction. It can only decide in the first appeal whether a termination by the management is valid or not and is within the parameters of <u>Section 40</u> of the Act. The said Authority, in our view, has absolutely no jurisdiction to decide whether a settlement entered into under <u>Section 18(1)</u> of the Industrial Disputes Act between the representatives of the Workmen and of the Management, is vitiated by undue influence or misrepresentation or coercion on the part of the Management. The Authority, namely, the Assistant Commissioner of Labour, was never intended by the A.P. Legislature to have jurisdiction to go into the question of the validity of a settlement arrived at under <u>Section 18</u> of the Industrial Disputes Act by an Industrial Court. That Parliament has, in fact, constituted Industrial Courts under the <u>Industrial Disputes Act</u>, with extensive powers cannot be disputed. What we mean to say is that the Authority under Section 41(1) of the A.P. Act has no jurisdiction what-so-ever either to question or to decide about the validity of any such settlements. If parties to a settlement have a grievance about the validity of a settlement, it is for them to agitate the matter before the appropriate forum and they cannot ask an Authority constituted under <u>Section 41(1)</u> of the A.P. Shops and Establishments Act, 1966 with limited jurisdiction, to go into any such question and, that too, incidentally while deciding whether retirement as per the contract of employment, is legal or not."

It is not the case of Workman that aforesaid settlements are vitiated by undue influence or misrepresentation or coercion on the part of the management. If the Workman feeling aggrieved by any terms of settlement/ agreement on the aforementioned grounds then he can challenge of settlement before a competent authority under the Act, 1947. But here in the instant matter it is not a case of Workman that aforementioned settlement has been entered into between the parties on the ground of undue influence or misrepresentation or coercion. Therefore, Workman is barred to raise any objection in respect of fixing the date of lapse of both panels on 31.3.1997 as agreed between both the parties and Workman can not challenge any terms of said Agreement.

Further in the case of Herbertsons Limited Vs. Workmen of Herbertsons Limited and Ors, 1977 AIR 322, Hon'ble Supreme Court have held:-

The Tribunal thought that the question of the quantum of membership of the 2nd Respondent did not call for a finding at all in view of 1his Court's order. As observed above that was not a correct assumption. On the other hand, we feel that this view of the Tribunal has led it to approach the matter in an entirely erroneous manner. The Tribunal is, rightly enough, conscious that under section 18 (1) of the Industrial Disputes Act the settlement was binding on the company and the members of the 3rd Respondent union. Even so, the Tribunal devoted nearly half of its order in scanning the evidence given by the company and Respondent No. 3 to find out whether the terms of the settlement had been explained by the President of the union to the workmen or not and whether the workers voluntarily accepted the settlement knowing all the "consequences". This to our mind is again an entirely wrong approach.

"When a recognised union negotiates with an employer the workers as individuals do not come into the picture. It is not necessary that each individual worker should know the implications of the settlement since a recognised union, which is expected to protect the legitimate interests of labour, enters into a settlement in the best interests of labour. This would be the normal rule. We cannot altogether rule out exceptional cases where there may be allegations of mala fides, fraud or even corruption or other induce- ments. Nothing of that kind has been suggested against the President of the 3rd Respondent in this case. That being the position, prima facie, this is a settlement in the course of collective bargaining and, therefore, is entitled to due weight and consideration.

It is not possible to scan the settlement in bits and pieces and hold some parts good and acceptable and others bad. Unless it can be demonstrated that the objectionable portion is such that it completely outweighs all the other advantages gained the Court will be slow to hold a settle- ment as unfair and unjust. The settlement has to be accepted or rejected as a whole and we are unable to reject it as a whole as unfair or unjust. Even before this Court the 3rd Respondent representing admittedly the large majority of the workmen has stood by this settlement and that is a strong factor which it is difficult to ignore. As stated elsewhere in the judgment, we cannot also be oblivious of the fact that all workmen of the company have accepted the settlement. Besides, the period of settlement has since expired and we are informed that the employer and the 3rd Respondent are negotiating another settlement with further improvements. These factors, apart from what has been stated above, and the need for industrial peace and harmony when a union backed by a large majority of workmen has accepted a settlement in the course of collective bargaining

have impelled us not to interfere with this settlement. That being the position, we unhold the settlement as fair and just and order that the award of the Tribunal shall be substituted by the settlement dated October 18, 1973. The said settlement shall be the substituted award. The appeal is disposed of accordingly. There will be no order as to costs."

Therefore, in view of the law laid down by the Hon'ble Apex Court as discussed above, the contention of the Workman that the date fixed for lapse of empanelled list on 31.3.1997 for appointment to the permanent post vide 5th Settlement dated 30.7.1996 is arbitrary, illegal is not untenable. The recognized union of Workmen has negotiated with the Respondent Bank Management representing large number of Workmen and the Workman as individual do not come into picture. Workman in the instant case has work as temporary Workmen in the Respondent Branch and in response of Notification he had applied for inclusion of his name in the panel and he was selected for inclusion his name in the panel list to be utilized for absorption of such Workman to permanent post in order of their seniority in the list. The Settlement dated 30.7.1996 between State Bank of India and All India State Bank of India Staff Federation under Sec.2(p) and Sec.18(1) of I.D. Act, 1947 has clearly provided as regard non-messengerial position and it is agreed that all such posts sanctioned fallen vacant upto 31.3.1997 shall be filled before empanel list is allowed to lapse. Thus, in view of law laid down by the Hon'ble Apex Court, in the instant case, Agreement dated 30.7.1996 was entered into between both the parties in respect of lapsing of the both the panels on 31.3.1997 and absorption of the Workmen from panel list was subject to availability of vacancy of post likely to arise upto 31.3.1997, have a binding force on Workman as well as management of State Bank of India in view of provision contained under section 18 (1) of I.D. Act, 1947.

Thus, Point No.I is answered against the Workman and in favour of the Respondent.

- **27. Point No.II**:- Firstly, it is submitted on behalf of the Workman that the Respondent has terminated his services by oral order on 31.3.1997 without issuing any notice or paying any salary or compensation in lieu thereof. Therefore, the termination order of the Workman from service is in violation of provision contained Under Section 25 F of I.D. Act, 1947. Therefore, the order is liable to be set aside.
- 28. On the other hand, Respondent counsel contended that Workman has not worked for 240 days in any preceding calendar year. Therefore, reference of the industrial dispute is not relevant. In this context, the Workman has examined himself as WW1 who has reiterated that Workman has been terminated from service by Respondent on 31.3.1997 without notice of salary or compensation in lieu thereof. Before examining the claim of the Workman on merit it would be apposite to reproduce the provision contained under section 25 F:-

Section 25F provides:-

Conditions precedent to retrenchment of workmen.- No Workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

- (a) the Workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the Workman has been paid in lieu of such notice, wages for the period of the notice:
- (b) the Workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service] or any part thereof in excess of six months; and
- (c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette].

Compensation to workmen in case of transfer of undertakings.

Section 25B defines the term continuous service which provides

Definition of continuous service.- For the purposes of this Chapter,--

- (1) a Workman shall be said to be in continuous service for a period if he is, for that period, in uninterrupted service, including service which may be interrupted on account of sickness or authorized leave or an accident or a strike which is not illegal, or a lock- out or a cessation of work which is not due to any fault on the part of the Workman;
- (2) where a Workman is not in continuous service within the meaning of clause (1) for a period of one year or six months, he shall be deemed to be in continuous service under an employer--
- (a) for a period of one year, if the Workman, during a period of twelve calendar months preceding the date with reference to which calculation is to be made, has actually worked under the employer for not less than--
- (i) one hundred and ninety days in the case of a Workman employed below ground in a mine; and
- (ii) two hundred and forty days, in any other case;

In order to prove the fact of 240 days of service within 12 months of a calendar year just preceding from the date of termination, the initial burden of proof lies upon the Workman and the Workman has to prove this factum by adducing his oral as well as documentary evidence in support of his claim.

Further, how to calculate 240 days of service by the Workman in a calendar year. In this context the reference of

decisions of Hon'ble Supreme Court is relevant and the same are discussed below:-

In Rajasthan State Ganganagar S. Mills Ltd. v. State of Rajasthan and Anr. (2004) Apex Court held:

"It was the case of the Workman that he had worked for more than 240 days in the year concerned. This claim was denied by the appellant. It was for the claimant to lead evidence to show that he had worked for 240 days in the year preceding the date of his termination. He has filed an affidavit. It is statement which is in his favor and that cannot be regarded as sufficient evidence for any Court or Tribunal to come to the conclusion that in fact the claimant had worked for 240 days in a year These aspects were highlighted in Range Forest Officer v. S.T. Hadimani (2002 (3) SCC 25. No proof of receipt of salary or wages for 240 days or order or record in that regard was produced. Mere non-production of the muster roll for a particular period was not sufficient for the Labour Court held that the Workman had worked for 240 days as claimed."

In Municipal Corporation, Faridabad v. Siri Niwas (2004 (8) SCC 195), held "the burden was on the Workman to show that he was working for more than 240 days in the preceding one year prior to his alleged retrenchment." In M.P. Electricity Board v. Hariram (2004 (8) SCC 246) the position was again reiterated in paragraph 11 as follows: "The above burden having not been discharged and the Labour Court having held so, in our opinion, the Industrial Court and the High Court erred in basing an order of reinstatement solely on an adverse inference drawn erroneously.."

In the case of Manager, RBI, Bangalore vs. S Mani (2005) SCC Page 100, the 3 Judges Bench of the Apex Court held that "the initial burden of proof was on the Workman to show that he had completed 240 days of service."

Hon'ble Apex Court in the case of Mohan Lal vs Management BEL 1981 SCC page 225 has laid down the principle that how to count 240 days of service within one year it is held: "Clause (2)(a) provides for a fiction to treat a Workman in continuous service for a period of one year despite the fact that he has not rendered uninterrupted service for a period of one year but he has rendered period of 240 days during the period of 12 calendar service for months counting backwards and just preceding the relevant date being the date of retrenchment. In other words, in order to invoke the fiction enacted in clause (2)(a) it is necessary to determine first the relevant date, ie the date of termination of service which is complained of as retrenchment. After that date is ascertained, move backward to a period of 12 months just preceding the date of retrenchment and then ascertain whether within the period of 12 months, the Workman has rendered service for a period of 240 days. If these three facts are affirmatively answered in favor of the Workman pursuant to the deeming fiction enacted in clause (2)(a) it will have to be assumed that the Workman is in continuous service for a period of one year and he will satisfy the eligibility qualification enacted in Section 25-F"

"14. We have already extracted section 25B since its amendment and the change in language is the legislative exposition of which note must be taken. In fact, we need not further dilate upon this aspect because in <u>Surendra Kumar Verma and Ors. v. Central Government Industrial-cum-Labour Court, New Delhi and Anr., Chinnappa Reddy. J., after noticing the amendment and referring to the decision in <u>Sur Enamel and Stamping Works (P)</u> Ltd case, held as under:</u>

"These changes brought about by Act 36 of 1964 appear to be clearly designed to provide that a Workman who has actually worked under the employer for not less than 240 days during a period of twelve months shall be deemed to have been in continuous service for a period of one year whether or not he has in fact been in such continuous service for a period of one year. It is enough that he has worked for 240 days in a period of 12 months, it is not necessary that he should have been in the service of the employer for one whole year."

In a concurring judgment Pathak J. agreed with this interpretation of section 25B(2). Therefore, both on principle and on precedent it must be held that section 25B(2) comprehends a situation where a Workman is not in employment for a period of 12 calendar months, but has rendered service for a period of 240 days within the period of 12 calendar months commencing and counting backwards from the relevant date, i.e. the date of retrenchment. If he has, he would be deemed to be in continuous service for a period of one year for the purpose of section 25B and Chapter VA."

Thus, in view of the law laid down by the Hon'ble Apex Court as discussed above the initial burden of proof lies upon the Workman to show that he has completed 240 days of the service with the Respondent just preceding from the date of his termination. Further, in respect of the employment of calculating the 240 days service in view of the contents of Section 25-F read with Section 25-B of the I.D. Act, 1947.

29. Now, in view of the provision contained under Section 25 F and law laid down by the Hon'ble Apex Court, we have to examine whether the Workman has discharged his initial burden of proof in respect of his claim of 240 days continuous service in a calendar year just preceding from the date of his termination i.e., 31.3.1997.

In this context, WW1 in his cross examination has stated that,

"I was not sponsored by any employment exchange". Further, witness states, "It is true that I did not work for 240 days in any year in the bank."

Thus, it is clear from the testimony of WW1 that the Workman had not worked for 240 days continuously in any 12 months of a calendar year just preceding from the date of his termination in the Respondent bank. Therefore, Workman failed to establish his plea by his oral and documentary evidence that he had worked for 240 days continuously in calendar year just preceding from the date of his termination i.e., 31.3.1997. Thus, the claim of the Workman that he has been terminated by oral order without issuing notice or payment in lieu after termination, in contravention of Section 25 F of Industrial Disputes Act, 1947 is not tenable. However the documents filed by the Workman in support of his claim, number of days worked with the Respondent goes to reveal that the Workman had worked intermittently as daily wager depending upon availability of work in branch. Workman did not file any document of appointment letter or salary slips in support of his claim for appointment as a non-messenger in the Respondent branch on temporary basis.

- 30. Per contra, the Learned Counsel for Respondent has submitted the allegation of Workman that he was terminated from services is not correct. As the vacancies were filled up on regular basis in order of their respective seniority the non-engagement of the Workman does not amount to termination. Further, Respondent contended that no law provide that even though there is no work temporary employee should be continued in the bank work as the very engagement of Workman was subject to availability of work. Therefore, the allegation that the bank has indulged in unfair labour practice is incorrect.
- Thus, in view of the fore gone discussion and contentions made by the Respondent, I find the force in the argument advanced by the Respondent that in the instant matter, Workman was not terminated from service by order dated 31.3.1997 rather he was disengaged in view of the non-availability of the work in the branch. Further, there was direction issued by the Head Office of the Respondent authority not to engage any daily wager Workman/temporary Worker w.e.f. 1.4.1997. Thus, such disengagement of Workman does not amount to termination. Moreover, the Workman failed to prove his claim that he was terminated in contravention of provision of Sec.25F of the I.D. Act, 1947 as he failed to establish his plea by any oral or documentary evidence that he had worked for 240 days continuously in a twelve months of calendar year just preceding from date of termination i.e., 31.3.1997.
- 32. Further, perusal of the order dated 25.3.1997 goes to reveal that the Chief Branch Manager, State Bank of India has issued the letter to Zonal Office with direction to all its branches to this effect that they have been advised by the DGM, Zonal Office, Hyderabad that as both the panel of temporary employees of 1989 and daily wagers/casual labour of 1992 will lapse on 31.3.1997 it has been decided by central office not to make any temporary appointments in messengerial cadre from 1.4.1997, therefore it was directed to issue suitable instructions not to make temporary appointments from 1.4.1997. There is no mention in this order that the Workman herein has been terminated from service by this order.
- 33. Further, the circular dated 27.3.1997 was issued by DGM, SBI to all branches in commercial network in respect of the non-appointment of temporary employees in subordinate cadre and it has directed not to make any temporary employment in the subordinate cadre with effect from 1.4.97 and further, it has directed to ensure that no temporary/casual/daily basis appointment of the petty cash. Further, it is directed to all Branch Managers that any deviation in this regard will be viewed seriously. Thus, these circulars do not reflect that the Workman has been terminated from service by this order.
- 34. Similarly, office order dated 31.3.1997 is simply a direction to all branches of the Respondent bank by DGM that no further daily labour should be engaged or employed. Therefore, the plea of the Workman that he has been terminated by the aforesaid order dated 25.3.1997, 27.3.1997 and 31.3.1997 from the service by the Respondent is not acceptable. The evidence adduced by the Workman clearly goes to reveal that he had worked as a daily wager for which he has been paid wages according to number of working days. As there was an order for prohibition for engaging temporary workmen, in the bank, therefore, Workman could not be engaged by the Respondent for work from 1.4.1997 and there after. It is settled law that the daily wagers are engaged by the employer depending upon the availability of work and as the work was not available the Workman was not engaged further by the Respondent management. Therefore, the Workman on the ground of number of days he had worked in the Respondent bank cannot claim any right to reinstate him into the employment. As the Workman failed to prove the mandatory condition of 240 days of continuous service as required under Sec.25F of I.D. Act, 1947. Therefore, the disengagement of Workman from work can not be termed in contravention of provision contained under Sec.25F and 25 B of the I.D. Act, 1947.

Thus, this point is answered against the Workman and in favour of Respondent.

Point No.III:- In this context, the Workman has contended that the management failed to implement the selected panels during its valid tenure. The management adopted the back door methods contrary to the settlements and filled up the vacancies. The same is evident from the proceedings dated 18.11.1993 a copy of the same is filed in the material papers and the same may be read as part of the claim statement. Further, it is submitted that management has to adhere the procedure issued by the Central Government, the instructions dated 16.8.1990 in the year 1995, but

same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through employment exchange instead of giving chance to the empanelled candidates like the Workman herein. The management sent call letters to the similarly situated candidates like the Workman in the month of June 1997 subsequent to issuance of impugned termination orders. After knowing the fact that they are litigating the issue by way of dispute, the management has refused to engage those candidates, the copies of call letters issued are filed herein along with claim petition. The Workman herein reiterates that the panels are meant for absorption but not for termination. In view of the same a duty is cast upon the Respondent management to engage the empanelled candidates like the Workman herein even in temporary vacancies till they are absorbed permanently in regular vacancies.

36. On the other hand, Respondent has contended that the Federation approached Regional Labour Commissioner (Central) for implementation of bipartite settlement in respect of the absorption of temporary employees. The Regional Labour Commissioner (Central) conducted conciliation proceedings and agreement was arrived at between the Federation and the Management bank. It is submitted that it was agreed between the Federation and the Management that both the panels of temporary employees and daily wagers /casual labour would be kept alive upto March, 1997 and the vacancies as agreed to under the afore set out settlements will be filled from both the lists concurrently. A copy of the conciliation proceedings dated 9.6.1995 signed by the parties to the dispute is filed as a material paper. Further, it is submitted that the settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Section 2(p) read with Section 18(1) of the Industrial Disputes (Central) Rules 1957 which is binding on the parties. A copy of this agreement which hereinafter may be referred to as 5th settlement for brevity, is also filed as a material paper. The 5th settlement dated 30.7.1996 whereunder the earlier four settlements dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 were also referred, it was agreed to, by the Federation and the Management bank that both the panels of temporary employees and daily wagers/casual employees will be kept alive upto March, 1997 for filling the vacancies existing/arrived at as on 31.12.1994 as per the norms agreed to between the bank and Federation and that thereafter the said panels would lapse. It was also agreed that within the framework of the above settlements the modalities about drawing names from either the panel of temporary employees or the panel of daily wagers and casual labour would be decided administratively on circle to circle basis depending upon the local requirements in consultation with the Federation's affiliate by the Circle management. It was further agreed that all messenger real vacancies/positions in the subordinate cadre including part-time attendants specifically provided as leave reserve will be filled by the end of 31.3.1997. Further, Respondent contended that on 27.2.1997 a memorandum of understanding was also signed between the Federation's affiliate and the bank management regarding the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by central office and thereby 403 messengerial vacancies were sanctioned to the circle of the Management bank and it was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached upon. Further, it was agreed between the Federations affiliate and the management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers /casual employees would lapse on 31.3.1997.

37. The Workman has contended that the empanelled list prepared by the Respondent management for appointment of temporary and daily wage Workers to the permanent post cannot lapse unless until it is exhausted by appointing all the empanelled persons and it should continue even after 31.3.1997, i.e., the date fixed for the lapse of panel. It is undisputed that the date of lapse of empanelled list of Workmen has been fixed to 31.3.1997 as mentioned in the settlement dated 30.7.1996, and agreed between the parties. It is settled law that and once the life of panel list lapses on the date as agreed between the parties it cannot be extended beyond that date. In the instant case the panel list of the workmen was valid upto 31.3.1997 in view of the terms and conditions enumerated in the 5th Settlement entered into between the parties. As the lapse of panel i.e., 31.3.1997 has been agreed by State Bank of India and State Bank of India Staff Federation through 5th Settlement, the Workman is not competent to challenge the same.

In this context I would like to take reference of the decision of the apex court in the case of Syndicate Bank and Ors vs. Shankar Paul and Ors, AIR 1997 SC 3091, therein the Hon'ble Apex Court have held:-

"Till 1982, the branches of the appellant Bank in Calcutta region were recruiting persons locally to work as temporary attenders in leave vacancies. In view of the revised procedure prescribed by the Government of India in respect of such temporary appointments, the Calcutta regional office of the appellant Bank issued a circular to all of its branches on 14.8.1982, instructing all the branches under it to discontinue the old practice from 1.6.1982 and appoint only empanelled candidates. The regional office was to prepare a panel of eligible candidates, after calling names from the local/district employment exchange, and split it up branch-wise. Following that new procedure yearly panels were prepared thereafter. Names of the Respondents were for the first time included in the panel prepared for the period 7.2.1987 to 6.2.1988. By its letter dated 7.2.1987 the Bank had informed the Respondents that the panel was valid for one year only and that inclusion of their names in the panel was not to confer on them any right to seek permanent appointment in the service of the bank. Considering the object with which the panel was prepared and the fact that it was an yearly panel expiring on 6.2.1988, we are of the opinion that the Respondents did not get any right,

because of inclusion of their names in the said panel, for permanent absorption in the service of the Bank. Whatever conditional right they had came to an end with the expiry of the panel. The claim of the Respondents, as contained in the writ petition was thus misconceived and therefore the learned single Judge and the Division Bench, when it first decided the appeal, were right in dismissing the writ petition and the appeal respectively."

Thus, in view of the above law laid down by the Hon'ble Apex Court and in view of the terms and conditions of the 5th Settlement the contention of the Workman that empanelled list should continue even after 31.3.1997 till the last Workman in the panel is absorbed is not tenable. The contention of the Workman is baseless in view of recital in the settlement. Therefore, in view of the fore gone discussion and finding given at Point No. I regarding binding nature of Settlements and terms and conditions enumerated therein, in view of the provision contained u/s.18(1) of the I.D. Act, 1947, I am of the considered view that life of panels lapsed on 31.3.1997 in view of terms of settlement dated 30.7.1996 and plea of Workman that the panel shall continue even after 31.3.1997 till last man absorbed has no legal force and same is untenable.

- 38. Undisputedly, settlement agreement dated 30.7.1996 was executed between the State Bank of India and State Bank of India Staff Federation and in that settlement it was agreed that both the panels of temporary employees and daily wagers/ casual employees will be used for filling vacancies existing as on 31.12.1994 as per the norms agreed between the bank and the Federation. These empanelled workmen were to be given a chance for permanent appointment in the bank against vacancies arising up to December 1994 whereas the daily wagers/ casual employees were to be considered against the vacancies arise from January 1995 to December 1996, whereby the said panel would lapse. It was agreed that the vacancies falls upto 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus, the claim of the Workman to the post of permanent non-messenger in the Respondent management was subject to the availability of the sanctioned post and vacancies arising upto 31.3.1997. The workmen given chance to the permanent post were seniors in number of working days in panel list and Workman herein was junior to those workmen. Therefore, Workman could not be given absorption to permanent post being junior to other workmen in the panel list.
- 39. In this context the Workman witness WW1 was cross examined by the Respondent counsel and in the cross examination the witness WW1 states:-

"I was called for interview in the year 1989 perusant to settlements entered into between the all India SBI Staff Federation and the Management of State Bank of India. Further, witness states, It is true that the vacancies filled up on regular basis with empanelled temporary Messengers in the order of seniroty that is basing on the number of days they have worked in the bank. He is not aware of the settlements. Further witness states, I am not having any details or proof to show that any juniors to me were given permanent absorption in the bank".

Thus, from the above statement of the Workman witness WW1 it is clear that the panel was prepared in terms of various settlements entered into between Staff Federation of State Bank of India and State Bank of India and it was prepared on the basis of number of days of work put in by the temporary employees. Further, the Workman himself admitted that some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel and he is not having any document to show that any person who worked for less number of days than the Workman was given appointment in the bank. Therefore, the allegation of the Workman that the regular appointment has been made by the bank from the panel list in breach of the terms of the settlement and violation of seniority of panel list is not proved by this evidence of WW1. Thus, there is no evidence on record that bank has given the appointment to the temporary employees as well as daily wagers from the panel list 1989 and 1992 in breach of seniority of the temporary employees in the list. There is no evidence of jumbling in the panel list to make appointment of any permanent Workman in breach of the seniority. Therefore, I am constrained to hold that the Respondent Management has appointed the workmen from panel list in order of seniority and there is no jumbling of workmen in the panel list before it got lapsed on 31.3.1997.

- 40. However, Workman has taken the plea that the panels of Workmen for absorption in the employment of the Respondent banks (panels of temporary employees and daily wagers) has been lapsed on 31.3.1997 in contravention of terms of settlement as the object of preparing the entire empanelment of temporary and daily wagers was to provide them permanent employment and till the both the panel lists exhausted the panel list cannot be lapsed on 31.3.1997 and the date of lapsing of the panel on 31.3.1997 has been fixed by the Respondent arbitrarily without any authority.
- 41. In this context, the perusal of Settlement dated 30.7.1996 reveals that the 5th Settlement dated 30.7.1996 was entered under Section 2(p) and 18(1) of I.D. Act, 1947 read with Rule 58 of Industrial Dispute (Central) Rules 1957. This settlement has been entered into by the competent parties and in this settlement parties thereto agreed that both the panels of temporary employees and daily wagers/casual employees will lapse on 31.3.1997. Thus the date of lapse of panel was fixed by both the parties with consensus under the settlement dated 30.7.1996 and same is binding upon the Workman under the provision of Section 18(1) of I.D. Act, 1947. Moreover, this issue of binding force of the settlement dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 has already been discussed, decided at

finding in Point No.I of this award. However, the legality and validity of the aforementioned settlement has not been challenged by the Workman before any competent forum. Thus, claim of Workman that the date of lapse of panel i.e., 31.3.1997 has been fixed arbitrarily by the Respondent bank is untenable. As regard the claim of Workman for his absorption to the permanent post it is settled law that the Workman can not claim his regularization to permanent post merely on the basis of number of working days.

- 42. In this context the reference of the decision of Hon'ble Supreme Court in the case of **Oil and Natural Gas Corporation vs Krishan Gopal 2020(3)** SCALE 272, date of decision 7.2.2020 is relevant therein Hon'ble Supreme Court have has laid down principle regarding regularization of the Workman on permanent posts. Hon'ble Supreme Court have laid down the prepositions of regularization of the workmen to permanent post is as under:-
- "(i) Wide as they are, the powers of the Labour Court and the Industrial Court cannot extend to a direction to order regularisation, where such a direction would in the context of public employment offend the provisions contained in Article 14 of the Constitution;
- (ii) The statutory power of the Labour Court or Industrial Court to grant relief to workmen including the status of permanency continues to exist in circumstances where the employer has indulged in an unfair labour practice by not filling up permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performing the same work as regular workmen on lower wages;
- (iii) The power to create permanent or sanctioned posts lies outside the judicial domain and where no posts are available, a direction to grant regularisation would be impermissible merely on the basis of the number of years of service;
- (iv) Where an employer has regularised similarly situated workmen either in a scheme or otherwise, it would be open to workmen who have been deprived of the same benefit at par with the workmen who have been regularised to make a complaint before the Labour or Industrial Court, since the deprivation of the benefit would amount to a violation of Article 14; and
- (v) In order to constitute an unfair labour practice under <u>Section 2(ra)</u> read with Item 10 of the <u>Vth Schedule of the ID Act</u>, the employer should be engaging workmen as badlis, temporaries or casuals, and continuing them for years, with the object of depriving them of the benefits payable to permanent workmen.

Thus, in view of the principles laid down by the Hon'ble Supreme Court as discussed above, in the instant matter the Workman utterly failed to prove his claim by adducing any documentary or oral evidence that the employer has indulged in unfair labour practice by not filling the permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performance was the same work, as regular workmen on lower wages.

- 43. Respondent has contended that all the vacancies exist and arise upto 31.3.19967 has been filled up from the panel list in order of seniority and no vacancy exists or arises as on 31.3.1997 remained unfilled. Further, it is contended that as per terms of settlement the life of panel lists has been lapsed on 31.3.1997, hence, there is no occasion to extend the life of panel lists beyond 31.3.1997. However, the workman failed to prove contrary by any evidence to the aforesaid contention of the Respondent that the vacancies were existing as on 31.3.1997 and the workman was not given absorption to the permanent post in order of his seniority. It is settled law that the power to create permanent or sanctioned post lies outside the judicial domain and where no posts are available, a direction to grant regularization would be impermissible merely on the basis of the number of years of service. Therefore, the claim of the workman on this ground also not acceptable.
- 44. Further, as per the of settlement, panel was prepared for absorption of the workmen on the permanent posts has already been lapsed on 31.3.1997 and the vacancies existing and arising upto 31.12.1994 and upto 31.3.1997 as settlement dated 30.7.1996 has been filled up from the panel by appointing the workmen as per seniority in the panel list. Workman witness WW1 in his cross examination has himself admitted this fact that, some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. The Workman failed to show that there was any breach of terms of settlement has been committed by the Respondent in appointment to permanent post from aforesaid panel list.
- 45. As discussed in preceding paragraph of this Award, the life of the panel has not been extended beyond 31.3.1997, by any further settlement hence, the panel list in which name of the Workman was included got expired on 31.3.1997. It is not the case of the Workman that Respondent has regularized similarly situated workmen either in the scheme or otherwise and the Workman has been deprived of same benefit on par with those workmen or the vacancies remained unfilled on the date of lapse of panels i.e., 31.3.1997, Industrial Tribunal has no jurisdiction to extend the date of lapse of panel i.e., 31.3.1997. This Tribunal can not order for regularization of workmen to the permanent post in contravention of the provision of Article 14 of the Constitution of India.

In the case of Mahboob Deepak vs. Nagar Panchayat Gajraula & Anr, Civil Appeal No.5875/2007 date of judgement 13.12.2007, Hon'ble Supreme Court have held:-

- "8. Respondent is a Local Authority. The terms and conditions of employment of the employees are governed by a statute and statutory rules. No appointment can be made by a Local Authority without following the provisions of the recruitment rules. Any appointment made in violation of the said rules as also the constitutional scheme of equality as contained in <u>Articles 14</u> and <u>16</u> of the Constitution of India would be a nullity.
- 9. Due to some exigency of work, although recruitment on daily wages or on an ad hoc basis was permissible, but by reason thereof an employee cannot claim any right to be permanently absorbed in service or made permanent in absence of any statute or statutory rules. Merely because an employee has completed 240 days of work in a year preceding the date of retrenchment, the same would not mean that his services were liable to be regularized."

Therefore, in view of the law laid down by the Hon'ble Apex Court, the claim of the Workman for absorption merely on the basis of number of day of work in the Respondent bank Branch is not acceptable. As regard plea of the Workman that the Workman should have been given employment even after 31.3.1997 as temporary Workman, it is the discretion of Respondent to engage the Workman depending upon availability of work and this Tribunal can not direct the Respondent to engage the Workman in the absent of such rule/scheme.

46. In view of principle laid down by Hon'ble Apex Court as discussed above, in the instant matter Workman utterly failed to establish the fact of rendering continuous service for a period of 240 days of service within a period of 12 calendar months commencing and coming backward from relevant date i.e., the date of retrenchment, if has he would be denied to be in continuous service for a period of one year. Therefore, the provision contained under Sec.25F of retrenchment is not applicable to Workman.

Counsel for Workman has relied upon number of decisions of Hon'ble High Court and Hon'ble Supreme Court and few of them are discussed herein:-

In the case of **F.C.I.**, vs. Kamdhenu Cattle Feed Industries 1993 (1) SCC 71, therein Hon'ble Supreme Court have held:-

"7. In contractual sphere as in all other State actions, the State and all its instrumentalities have to conform to Article 14 of the Constitution of which non-arbitrariness is a significant facet. There is no unfettered discretion in public law: A public authority possesses powers only to use them for public good. This impose the duty to act fairly and to adopt a procedure which is 'fairplay in action'. Due observance of this obligation as a part of good administration raises a reasonable or legitimate expectation in every citizen to be treated fairly in his interaction with the State and its instrumentalities, with this element forming a necessary component of the decision making process in all State actions. To satisfy this requirement of non- arbitrariness in a State action, it is, therefore, necessary to consider and give due weight to the reasonable or legitimate expectations of the persons likely lo be affected by the decision or else that unfairness in the exercise of the power may amount to an abuse or excess of power apart from affecting the bona fides of the decision in a given case. The decision so made would be exposed to challenge on the ground of arbitrariness. Rule of law does not completely eliminate discretion in the exercise of power, as it is unrealistic, but providers for control of its exercise by judicial review."

In the case of State Bank of India, R.O., Vijayawada vs. Industrial Tribunal, Hyderabad WP No.193/1997, therein Hon'ble High Court have held,

"Sri Krovvidi Narasimham, the learned counsel for the 2nd respondent contends, supporting the award that it was a permanent vacancy and even though the 2nd respondent was appointed on temporary basis, his services were not liable to be terminated and he was to be regularised into service on permanent basis. Shastry award warrants that no temporary appointment can be made to a permanent post. But the matter is now covered by two division bench judgements dated 28.11.1986 in W.A. No.791 of 1986 and 25.8.1987 in W.A. No.270 of 1982. The ratio decided in the two judgements is to the effect that there cannot be any mandate to appoint employees on permanent basis when the requirement was for appointment on temporary basis. But it is held in the said judgements that when a temporary appointee is ousted from service and not for misconduct and, if again temporary appointment is to be made, then, the case of such temporary appointee who was ousted, has got to be considered in accordance with Sec. 25-H of the Act."

In the case of State of Haryana and others vs. Piara Singh and others. 1992 (4) SCC 118, therein Hon'ble Supreme Court have held:-

"49. If for any reason an adhoc or temporary employee is continued for a fairly long spell, the authorities must consider his case for regularization provided he is eligible and qualified according to the rules and his service record is satisfactory and his appointment does not run counter to the reservation policy of the state."

In the above cited judgements by the Workman the facts of the case are different hence do not apply to instant case of Workman.

47. On the other hand, in support of his contention Respondent has examined witness MW1 and MW1 in chief examination states that, Settlements i.e., on 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 were entered into between the SBI and SBI Staff Federation for filling up of the vacancies that arise up to 1994 for those temporary employees

who has worked on scale wages. Further, MW1 states that two different panels for messengers and non-messengers as per the eligibility criteria prescribed by the bank. There are four modules in Andhra Pradesh and they are Hyderabad, Tirupathi, Vijayawada and Visakhapatnam. MW1 states that the temporary employees so empanelled were given permanent absorption depending upon the vacancies so arise strictly in terms of the settlement. MW1 states that on 9.6.1995 conciliation proceeding was held before the RLC(C), Hyderabad and in said proceedings it was decided that the panels will be kept live up to 31.3.1997 and vacancies will be filled from both the lists concurrently. A copy of the said minutes of proceedings is Ex.M5. Further, MW1 states that on 30.7.1996 another settlement was entered between the SBI and All India SBI Staff Federation providing for filling up of the vacancies arising up to December 1994 in respect of subordinate cadre and daily wage /casual wage employees out of panel so prepared were to be considered against vacancies arising from January 1995 to December 1996, thereafter the said panels lapse. MW1 states that it was also agreed that all the non-messenger positions in subordinate cadre including part time attendants specially provided as leave reserve will be filled before 31.3.1997 and as regards to nonmessengerial positions it is agreed that all such posts sanctioned and fallen vacant up to 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus in both the cases empanelled list were lapsed on 1.4.1997. Ex.M6 is the copy of the settlement dated 30.7.1996. Further, witness states that on 27.2.1997 a memorandum of understanding was reached between the SBI and SBI Staff Federation providing that both the panels above mentioned will lapse on 31.3.1997. Ex.M7 is the copy of the memorandum of understanding and Ex.M8 is the copy of the statements giving the particulars of 1989 non-messenger panel, Ex.M9 is the copy of the statement of 1989 nonmessenger panel, Ex.M10 is the copy of statement of 1992 panel. Further, witness states that petitioner was included in the 1989 panel. As the existing vacancies at that time were exhausted and his turn did not come he could not be All the appointments were made strictly in given permanent employment in the bank as per the agreements. accordance with the settlements reached from time to time between SBI and SBI staff federation and as per seniority, number of days of temporary service put in by them in the bank in the given period. Further, MW1 states petitioner was not sponsored by any employment exchange he did not undergo the regular process of selection required for appointment as a regular non-messenger the petitioner has not worked for 240 days in any year in his entire temporary service in the bank. The petitioner and other temporary employees were terminated from service by the bank. Further, MW1 states that the vacancies were filled up on regular basis with the temporary employees from the panels and these panels were expired in terms of the settlements so reached and there were no vacancies to absorb such employees. Thus, witness MW1 has proved the documents Ex.M1 to Ex.M12 and also contentions made in the counter. However, MW1 was cross examined by the Petitioner Counsel. But nothing has been elicited in his cross examination so as to discredit the testimony of the witness MW1 as regards the date of lapse of both the panels on 31.3.1997 and reasons assigned for non-absorption of the Petitioner from the panel list to the permanent post. Moreover the witness MW1 was re-examined by the Respondent and the witness MW1 states that panels were expired in terms of the settlement send absorptions to the extent of the available vacancies were made. There was no termination of any temporary messenger as such but their services were not utilized after the cut off date as the available vacancies were already filled up and most of these Petitioners were not in the service of the bank as on the date of the expiry date of the panels. Therefore, in view of the aforesaid testimony of the MW1 in re-examination in the absence of cross examination remained uncontraverted, the claim of the Workman that he was entitled for absorption in permanent post in the branch of Respondent Management on the basis of panel list is found not established.

This point is answered against the Workman.

48. Point No.IV:- In view of the discussion and finding given at Point Nos. I, II and III, the Workman is not entitled for any relief and claim statement of Workman sans merit and liable to be dismissed.

This Point is answered accordingly.

ORDER

In view of the fore gone discussion, it is held that the action of the Respondent bank in terminating the services of Sri R. Satyanarayana, Ex. Messenger by way of oral orders w.e.f. 31.3.1997 is justified. Hence, the Petitioner is not entitled for any relief as prayed for. The claim statement filed by Workman sans merit, hence, dismissed. Reference is answered accordingly.

Award is passed accordingly. Transmit.

Dictated to Smt. P. Phani Gowri, Personal Assistant, transcribed by her, corrected and signed by me on this the 15^{th} day of April, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the

Petitioner

-2WW1: Sri R. Satyanarayana

Witnesses examined for the

Respondent

MW1: Sri Aluru Rama Rao

Documents marked for the Petitioner

Ex.W1: Photocopy of transfer certificate

Ex.W2: Photocopy of memorandum of marks

Ex.W3: Photocopy of service certificate

Ex.W4: Photocopy of service certificate dt. 1.8.86

Ex.W5: Photocopy of application

Ex.W6: Photocopy of call letter for interview

Ex.W7: Photocopy of service certificate

Ex.W8: Photocopy of panel list dt.3.9.91

Ex.W9: Photocopy of service certificate

Ex.W10: Photocopy of service certificate

Ex.W11: Photocopy of service certificate

Ex.W12: Photocopy of service certificate

Ex.W13: Photocopy of service certificate

Ex.W14: Photocopy of service certificate

Ex.W15: Photocopy of Ir. dt.8.4.99 from Respondent to the Employment Exchange

Ex.W16: Photocopy of lr. addressed by the Respondent to the branches stating that the persons who were terminated from service on 31.3.97 should not be re-employed.

Documents marked for the Respondent

Ex.M1: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.17.11.87

Ex.M2: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.16.7.88

Ex.M3: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.27.10.1988

Ex.M4: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.9.1.1991

Ex.M5: Photocopy of conciliation proceedings before the Regional Labour Commissioner(C) dt.9.6.1995

Ex.M6: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.30.7.1996

Ex.M7: Photocopy of Memorandum of understanding dt. 27.1.1997

Ex.M8: Photocopy of statements giving the particulars of 1989 messenger panel.

Ex.M9: Photocopy of statement of 1989 Non-messenger panel

Ex.M10: Photocopy of statement of 1992 panel

Ex.M11: Photocopy of order of Hon'ble High Court in WA No.86/98 dt. 1.5.98

Ex.M12: Photocopy of order in SLP No.11886-11888 of 1998 dated 10.8.98

नई दिल्ली. 1 मई. 2025

का.आ. 759.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार भारतीय स्टेट बैंक के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय <u>हैदराबाद</u> के पंचाट (191/2001) प्रका⁷ीत करती है।

[सं. एल - 12012/81/2001- आई आर (बी-I)]

New Delhi, the 1st May, 2025

S.O. 759.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 191/2001) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Hyderabad* as shown in the Annexure, in the industrial dispute between the management of <u>State Bank of India</u> their workmen.

[No. L-12012/81/2001- IR(B-I)] SALONI, Dy. Director

ANNEXURE

IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT AT HYDERABAD

Present: Sri IRFAN QAMAR

Presiding Officer

Dated the 17th day of April, 2025

INDUSTRIAL DISPUTE No. 191/2001

Between:

Sri N. Srinivasa Rao,

S/o N.B. Jangaiah,

H.No.6-1-1020/1,

Barkat Manzil, Beside Mosque,

Khairatabad,

Hyderabad – 500 004.

... Petitioner

And

The Assistant General Manager,

State Bank of India,

(Personnel & HRD Department)

Local Head Office,

Bank Street, Koti,

Hyderabad – 500 095.Respondent

Appearances:

For the Petitioner: Sri K.R. Prabhakar, Advocate
For the Respondent: Sri Ratang Phani Reddy, Advocate

AWARD

The Government of India, Ministry of Labour by its order No. L-12012/81/2001-IR(B.I) dated 10.8.2001 referred the following dispute under section 10(1)(d) of the I.D. Act, 1947 requiring this forum to decide the question:

SCHEDULE

"Whether the action of the management of State Bank of India, Local Head Office, Hyderabad in terminating the services of Sri N. Srinivasa Rao, Temporary/Non-.Messenger,SBI with effect from 31.3.1997 is justified? If not, what relief the applicant is entitled?"

After receipt of the reference, it was numbered as ID No. 191/2001 and notices were issued to both the Workman and the management.

2. Before unfolding the factual matrix of the instant industrial dispute it would be apposite to have a bird eye view of a chequered history of the instant industrial dispute. Earlier instant industrial dispute along with the batch cases was decided by this Tribunal vide common award dated 17.5.2005 and the reference was answered in favour of the Respondent and against the Workman. That said common award dated 17.5.2005 was challenged by the aggrieved Workmen in various Writ petition No.6470/2014 along with batch of writ petitions before the Hon'ble

High Court of Andhra Pradesh and Hon'ble High Court vide its' judgement dated 23.6.2014 allowed all batch of writ petitions and set aside the common award dated 17.5.2005 passed in ID No.222 of 2001 and other batch of ID cases by Central Government Industrial Tribunal cum Labour Court, Hyderabad and the Respondent management of State Bank of India was directed to reengage the Writ Petitioners in position, which they have been occupying prior to their termination and further directed to consider their cases for regularization as and when the substantive vacancy arises. This judgement dated 23.6.2014 of Hon'ble High Court of AP, passed in WP No.6470/2014 and batch petitions was challenged by Respondent management before the Hon'ble High Court in Writ Appeal No. 1268 of 2014. The aforesaid Writ Appeals No.1268/2014 and other Writ Appeals were decided by Division Bench of High Court of Andhra Pradesh by a common judgement dated 20.3.2019. Hon'ble High Court in aforesaid Writ Appeal was pleased to pass the order which is extracted as below:

- " 7. Hearing the learned senior counsel for the SBI and the learned senior counsel for the contesting unofficial Respondents, we see that while the learned single Judge was justified in setting aside the award af the Tribunal, the proper course to be adopted was to remit all the cases to the Tribunal. This we say for reasons more than one. Firstly, in such matters, claims have to be decided on individual basis, as different persons have different claims as to the length of officiation or discharge of duties and functions; quality of engagement, drawings, accounting of the post for each one of them, who have worked etc. All these issues will not be the same in all the cases. Therefore, each case ought to have been directed to be decided by the Tribunal afresh on individual basis. The second and most important aspect is the learned single Judge has in one go ordered re-employment of all the workmen. This is not a relief that could have been granted without answering the individual issues; each issue relating to each case could not have been decided by the writ Court within the format of its adjudication procedures and scope. The adjudicating body, which has to do that activity, is the Industrial Tribunal. Therefore, we are of the view that while we would sustain the order of the learned singe Judge insofar as it interfered and sets aside the award of the Tribunal, the further findings and directions, issued through the impugned order have to go and the individual cases have to be sent back for consideration of the Tribunal. Such further procedure before the Tribunal will have to be carried forward with the materials already on record and also by affording an opportunity to the persons, who have claims as well as the management to place their rival contentions and further material before the Tribunal. The learned counsel appearing for the workmen are justified in pointing out that enormous delay has already happened and further action by the *Tribunal in this line may be expedited.*
- 9. In the result, these writ appeals are ordered;
- (1) affirming the impugned common order of the learned single Judge to the extent it sets aside the common award dated 17.05.2005 of the Industrial Tribuna!;
- (2) the further findings and directions issued through the impugned common order are vacated:
- (3) all the matters shall be remitted to the Industrial Tribunal with a direction to dispose of them within an outer limit of five (5) months from the date of receipt of a copy of this order; and,
- (4) the parties to make appearance before the Tribunal on the given date."

Thus, in view of the above direction of Hon'ble High Court of Andhra Pradesh in W.A.No.1268 of 2014 and batch cases. This Tribunal has taken up the matter of industrial dispute for hearing and deciding it afresh in view of the aforesaid guidelines laid down by the Hon'ble High Court in Writ Appeal No.1268/2014 vide judgement dated 20.3.019.

- 3. The factual matrix of instant industrial dispute as narrated by the Workman in his claim statement are that, the Workman joined in the service of the management institution as Messenger from 1985 to 1992, and has rendered unblemished service spreading over a period of about 7 years. The Respondent has terminated services of Workman by oral orders with effect from 1.4.1997. Further, it is submitted that the management of Respondent bank decided to give a chance to temporarily employed personnel "found suitable for permanent appointment" by wait-listing them by offering permanent appointment or waitlisting till such opportunity arises.
- 4. That on 17.11.1987 a settlement was reached between All India State Bank of India Staff Federation and the Management of State Bank of India settlement one, under this settlement three categories of employees were listed. That is, A) those who have completed 240 days in 12 months or less after 1.7.1975. B) those who have completed 270 days in any continuous block of 36 calendar months after 1.7.1975. C) (i) those who have completed minimum of 30 days aggregate temporary service in any calendar year after 1.7.1975 or (ii) 70 days aggregate temporary service in continuous block of 36 months after 1.7.1975.
- 5. The persons who satisfied in all the above 4 categories were to be interviewed by a selection committee and the said selection committee would determine the suitability of the said candidate for permanent appointment. Therefore, the bank prescribed certain qualifications and from among the candidates satisfying the qualifications the suitable candidates were enlisted by a selection committee. The Clause 7 of the said agreement provided with the

selected candidate would be wait listed in order of their respective categorization and the selected panel would be valid upto December, 1991. Clause 10 of the settlement specifically provided that henceforth. "there will be no temporary appointments in the subordinate cadre", except on a restrictive basis in the specified category, "from amongst empanelled candidates as per existing guidelines of the bank". The Workman further submits that consequent upon the said agreement and the draft, a notification was issued in the newspapers. The last date for responding to the advertisement was 30.8.1988. A written examination followed by viva-voce in May, 1989 was held. A selected panel was prepared, as per Clause 7 of the agreement, ie. Settlement No.1, the selected panel was to be valid upto December, 1991, the Workman submits that circular was issued on 26.4.91 by the said letter it is mentioned that the terms of the agreement dated 17.11.87 was modified vide second agreement dated 16.7.88 was entered into between the parties. In terms of the said agreement a chance was to be given, "to all eligible temporary employees for permanent appointments. The appointments were against the vacancies likely to arise during the years 1995-96, circular made it clear that in view of the enormity of the problem an extension of the currency of the panel, eligible temporary employees who have been empanelled could not appear in the earlier interviews and have been pursuing their cases thereafter, "will be given another chance to appear for interview".

- 6. Workman submits that there were total five settlements. The settlement dated 17.11.87 is the 1st settlement (Ex M1), settlement dated 16.7.88 is 2nd settlement (Ex M2), settlement dated 27.10.88 is the 3rd settlement (Ex M3), then settlement dated 9.1.91 is 4th settlement and settlement dated 30.7.96 is 5th settlement (Ex M6). In between there is minutes of conciliation proceedings dated 9.6.95 marked as Ex M5. That due to all these settlements which were extended by subsequent settlements thereby created reasonable expectations in the list of the selected candidates arose with that it's a question of time their appointments or services would be regularized in the services of the bank. The Workman was working with the bank on temporary basis was under the bonafide hope that sooner his services will be regularized with the bank. He is thereby closed all his options elsewhere. It is needless to point out that employing person to whom hope of employment in substantial terms was made is a facet of Article 21 of the Constitution of India.
- Further Workman submits that the Government of India issued Circular No. F-3/3/104/87-IR, dated 16.8.1990. Under said circular the chief Executives of all public sector banks including the Management herein were specifically instructed that until the problem of existing temporary employees is fully resolved, no bank is permitted to make any permanent appointments. That some of the persons similarly situated like this Workman aggrieved by the inaction on the part of the management of the bank is not regularizing their services from out of the selected panel and not clearly focusing the vacancy position, filed W.P. No. 4194/97 before Hon'ble High court of A.P.. It is specifically averred in the said writ petition that the Management of the bank had failed to implement the settlement and that it violates the various fundamental rights guaranteed under the constitution of India. court of A.P.. by order dated 5.3.97 directed the bank to implement the settlement as amended from time to time. It also directed the bank to carry out the terms of settlement before the expiry of March, 1997. The Hon'ble High Court also recorded finding that the Bank cannot escape its liability of enforcement of the Settlement. In view of the directions given by the High Court all candidates whose names appeared in the select panels prepared on the basis of the agreement entered into on 17.11.87 under which the panel was valid upto December, 1991, and on the basis of a settlement dated 27.10.1988 whereby the panels were made alive upto 31.3.1997 under which the panel was valid upto December, 1999. The other agreement dated 16.7.1988 under which the panel was valid upto 1992 and on the basis of the settlement dated 27.10.1998 whereby the panels were made alive upto 31.3.1997 were under the bonafide impression that their cases will be considered for regularization and were living on the basis of the said reasonable expectation. Unfortunately, contrary to the aforesaid directions given by the High Court and contrary to the settlements entered into between the parties, the bank issued proceedings dated 25.3.1997, dated 27.3.1997 and 31 3.1997 instructing the various authorities of the Management not to continue the temporary employees those who are in services of the bank from 1.4.97. The said order was followed by the Management. Aggrieved by the said action the Workman herein and similarly situated candidates have filed a writ petition before the Hon'ble High Court and by way of Writ Petition No.9206/97 seeking a declaration that the proceedings issued by the Deputy General Manager and the Assistant General Manager (Respondents 3,4 and 5 therein) on 25.3.97, 27.3.97 and 31.3.97 as illegal and also non-continuance of the Workmen therein in service by absorbing them in the services of the bank as violative of Section 2(p) and 18(1) read with Rule 58 of Central Rules and sought for specific direction to the bank to absorb them in service.
- 8. Further, Workman submits that in the counter affidavit filed in Writ Petition No.9206/97, the bank has submitted that it has about 805 branches in Andhra Pradesh alone. It has stated that due to exigencies of circumstances and on account of the urgent need in its banks, it employed temporary employees in subordinate cadre. It is pertinent to mention that it does not state the urgent or need or the nature of temporary employees that it had engaged. Enquiry into the same would reveal that the stand taken by the bank either on the ground of urgent need or of temporary employees is a façade to perpetuate unfair labour practice. It is designed to on the one hand, keep the employed in the erroneous zone of hope and on the other to ensure that benefits that a model employer will extend under various statutes to its employees is not required to be borne out by the bank. A reading of the counter affidavit would show that the bank would opines that being just fair and reasonable are which obviously is reprehensible and is a facet of unfair labour practice.

9. The Workman submits that the bank had referred in its counter affidavit to three settlements dated 17.11.87, 16.7.88 and 27.10.88. The bank in the guise of extending the benefits of the circular of Government dated 16.8.90 stated in its counter affidavit that as follows:

"Government of India, vide its letter dated 16.8.1990, issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of the approach paper on the issue provided by a committee constituted in this regard. The Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper.

The approach paper specified that the cases of temporary employees who had put in not less than 240 days of temporary service in 12 consecutive Months and who are entitled to benefit of Section 25-F may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired, they could enter into a conciliation settlement with the representative union. Para 6(h), it is mentioned that only those temporary employees who had put in temporary service of 90 or more days after 1.1 1982 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 or more days, the bank by way of further concession entered into settlements Even in respect of those who had put in less than 90 days. As such, it could be Seen that the settlements are more beneficial to the temporary employees concerned. The approach paper also specify at para 6(c) that the banks would provide one time opportunity to all the temporary employees and for that purpose temporary employees worked in the bank on or after 1.1.1982 could be considered for re-employment in terms of the scheme. The Respondents have gone further wherein even persons working after 1975 were also considered.

As could be seen from the above, there was a genuine effort on the part of the Respondent bank to provide permanent employment for as many as possible subject to availability of the vacancies.

It is further submitted that at para 6(k) of the approach paper, it was made clear that this would be one time exercise in full and final settlement of all the aims and disputes for the past period in respect of temporary workmen covered by the settlement. This would mean that the Government of India guidelines would cover only those persons who were temporarily employed for the period specified therein and not otherwise. As such, it is submitted that the Respondents have not only followed the Government of India guidelines but in fact covered cases of the employees who had worked for less than 90 days. As such, question of violation does not arise and in any case those were only broad guidelines and not directives".

- 10. The Workman submits that the bank also referred a subsequent settlement dated 9.1.1991 wherein there is a clause to the effect- that the panel of temporary employees and the panel of daily wage employees will be operated to a particular period. Therefore their cases will not be considered. The Management herein relying upon this settlement in their impugned action. It is submitted that even the settlement dated 9.1.1991 will not empower the management to terminate the services of the temporary employees who are working in the bank services like the Workman herein as it does not specify the termination of the employees. In fact there are so many vacancies wherein the Management has engaged several new persons as temporary messengers/ attendars/ sweepers etc., even after the judgment of Hon'ble High Court without considering the cases of the similarly situated candidates like the Workman herein. It is submitted inspite of engaging fresh candidates as is now being done by the Management they would have continued the similarly situated candidates like the Workman herein in the services of the bank and consider their cases for absorption in view of the circulars issued by Central Government as well as the directions of this Hon'ble Court in Writ Petition No.4194/97, dated 5.3.97. In view of the circulars issued by the Central Government, the Management should not have relied upon the settlement dated 9.1.1991. Hence, the impugned action of the Management is illegal, unjust, violative of fundamental rights such as Articles 14,16 and 21 of the Constitution of India.
- 11. The Workman submits that in W.P. No.4194/97 filed by the union of temporary employees where in they have complained about the non-implementation of the settlements arrived between the parties and sought for absorption. Such employees in the bank services on permanent basis before the date fixed for carrying out the terms of settlement, the Court held that the members of the union had been empanelled in the list, they were not regularized and the time was going to run out to the near future and the Respondent bank and its officers cannot escape from the liability of enforcing the settlement which has been reached and therefore directed that the bank and the officers shall implement the settlement dated 17.11.87 as amended from time to time before the expiry of 31.3.97.
- 12. Further, it is submitted that in the clause of Settlement it is specifically mentioned that the workmen to be absorbed/appointed in the bank prohibiting any temporary appointments subsequent to the date of settlement even the authorities want to make temporary appointments that should be made only from among the empanelled can be appointed either for temporary vacancy or permanent vacancy except from among the empanelled candidates like the Workman and that should be continued till they are absorbed. The management committed unfair labour practices and terminated the services of the candidates with effect from 1.4.1997 which is arbitrary, discriminatory, contrary to their own guidelines and violative of the constitutional provisions which are guaranteed in Chapter -III of the Constitution of India.

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- 13. The Workman submits that it is strange as to how the panels were allowed to lapse by a so-called Memorandum of Understanding dated 25.2.1997, that the action of terminating such employees like the Workman by virtue of an impugned oral proceedings without implementing the settlement would be illegal and unfair labour practice which cannot be allowed to be perpetuated. That the discontinuance of the Workman after 31.3.97 who had served in the bank in any capacity amounts to retrenchment. It could not have been done without any notice and it violates Sec.25FF of the Industrial Disputes Act, 1947 and the said action is violative of principles of natural justice guaranteed under Chapter III of the Constitution of India. This amounts to retrenchment without one month's notice and taken in view of such notice. Thus, the main proceedings issued by the Respondent is without jurisdiction and is arbitrary, illegal and therefore liable to be quashed. That the alleged Memorandum of Understanding dated 27.2.97, Ex.M5 does not own any legal entity, as the said Memorandum of Understanding is not published anywhere to brought to the notice of the Workman whose rights are being affected. It is submitted that Management did not adhere to the procedure envisaged by the Central Government in its' instructions dated 16.8.90 in the year 1995. The same was not followed in the year 1997 despite there being management has followed the procedure of calling candidates through Employment exchange instead of giving chance to the empanelled candidates like the Workman here. It is pertinent to mention here that the Respondent Management sent letters to the all similarly situated candidates like the Workman in the month of June, 1997, subsequent to the passing of impugned termination orders. After knowing the facts that the candidates are litigating, the Management refused to engage these candidates. It is once again reiterated that the panels are meant for absorption but not for termination. It was the duty of the Management to engage the empanelled candidates like the Workman even in temporary vacancies till they are absorbed permanently in regular vacancies. Hence, the action of the Respondent Management terminating the services of the Workman by oral order dated 31.3.97 is unjust, illegal, violative of principles of natural justice and hence, the Management be directed to reinstate and absorb the Workman and to grant all incidental and consequential benefits.
- 14. Per contra, Respondent had filed counter and made a contentions that the reference is not tenable and contrary to the provisions of I.D. Act, 1947. Respondent submitted that to tide over severe sub-ordinate staff constraints which arose out of leave vacancies, exigencies, etc., and also owning to the restrictions imposed by the Government of India/Reserve Bank of India on intake of staff, the Respondent bank used to engage sub-ordinate staff like messengers, sweepers, sweeper cum water boys, etc., depending on the availability of work on purely temporary basis for the smooth and uninterrupted functioning of the branches. It is submitted that the All India State Bank of India Staff Federation which represents majority of the employees in the State Bank of India comprising about 98% of the work force as its' members espoused the cause of temporary employees who have put in less than 240 days of temporary service in 12 calendar months in the bank and who were ineligible for any protection under Industrial Disputes Act, 1947 to give a chance for being considered for absorption and permanent appointments.
- Discussions were held and on 17.11.1987 an agreement was signed between the federation and the Management bank under Sec. 2(p) read with Sec 18(1) of the Industrial Disputes Act, 1947 read with Rule 58 of Industrial Disputes (Central) Rules 1957. A copy of the said settlement dated 17.11.87 which may be herein after referred as first settlement is filed and 4 categories were made as it has already been mentioned in the claim statement above, it need not be repeated here. In the first settlement, it was agreed that the temporary employees as categorized would be given a chance for being considered for permanent appointment in the bank's service against the vacancies which are likely to arise during the period 1987 to 1991. On 16.7.88 second settlement was arrived between the Federation and the Bank whereby it was agreed to substitute the period of consideration of vacancies as 1987 to 1992 in place of 1987 to 1991 as contemplated under the first settlement dated 17.11.1987. This is the second settlement. A 3rd settlement was entered into on 27.10.88 and it was agreed that the bank's service against the vacancies likely to arise from 1988 to 1992 was to be considered. Government of India vide its letter dated 16.8.90 issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of approach paper on the issue provided by a committee constituted in this regard. Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper. The approach paper specified that the cases of temporary service in 12 consecutive months and who are entitled to benefit of Sec.25F of the Industrial Disputes Act, 1947 may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired they could enter into a conciliation settlement with the representative union. In para. 6(h) it is mentioned that only those temporary employees who had put in temporary service of 90 days or more days after 1.1.82 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 days or more days, the bank by way of a further concession entered into settlements. Even in respect of those who had put in less than 90 days and also the bank went a step further and said those persons who are working after 1975 were also considered. Hence, there was a genuine effort on the part of the Respondent bank to provide as many as possible jobs subject to the availability of the vacancies. However, para 6 (k) of the approach paper made it clear that it is a one time, exercise in full and final, settlement of all the claims and disputes for the past period, in respect of temporary workmen covered by the

settlement. Another settlement was entered on 9.1.91 herein after referred as 4th settlement and the time limit was extended upto 1994 and separate panel was prepared for temporary employees, casual/daily wagers. It was agreed that while vacancies arising between 1988 to 1994 in respect of temporary employees and in respect of casual/daily wagers, they can be considered for the vacancies arising between 1995-96 only.

- It is submitted that the administrative set up of the Hyderabad Local Head Office comprises of four Zonal Offices (Zones) at Hyderabad, Vijayawada, Visakhapatnam and Tirupathi covering all the Districts of Andhra Pradesh. In terms of the settlement the Management after following the procedure laid down therein prepared the panels of qualified candidates of temporary employees denoted as 1989 panel and also panel of casual/daily wagers denoted as 1992 panel for giving a chance for being considered for permanent absorption. These panels were prepared zone-wise separately for messengers and non-messengers in the descending order of temporary service put in by the candidates during the stipulated period i.e., 1.7.1975 to 31.7.1988. That the Federation approached the Regional Labour Commissioner(C) for implementation of bi-partite settlement in respect of absorption of temporary employees. The Regional Labour Commissioner(C) conducted conciliation proceedings and an agreement was arrived between the Federation and the bank. It was agreed that it would be kept alive upto March, 1997. the conciliation proceedings dated 9.2.1995 signed by the parties is filed as material paper. A settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Sec.2 (p) read with Sec.18(1) of the Industrial Disputes (Central) Rules, 1957, which is hereinafter called as 5th settlement. That on 27.2.1997 a Memorandum of understanding was also signed by the federation's affiliate and the bank Management recording the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by Central Office and thereby 403 messengerial vacancies were sanctioned . It was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time nonmessengerial staff in the usual manner and the agreement was reached accordingly. It was agreed between the Federation's affiliate and the Management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers/casual employees would lapse on 31.3.1997. That as agreed upon vacancies were filled from the panels. The Workman who has put in an aggregate temporary service of less than 240 days in a continuous block of 12 months period during 1.7.1975 to 31.7.1988 has no right to seek a direction to consider his candidature for absorption in the Management bank under any rule/law except under the settlement entered into thereon.
- Respondent contended that, in fact, the case of the Workman can be considered under all the five settlements 17 having got his case considered under provisions of these settlements. All the other provisions and terms of the settlements are also binding on him/her. The Management bank has not violated any of the provisions of the terms of the said settlement. That the very preparation and maintenance of panel is in compliance of the terms agreed under these settlements. These settlements were time bound and they ceased to exist on 31.3.1997. That the bank has never promised that all the candidates in the panel will be absorbed. In the advertisement itself it was made clear that candidates will be considered for absorption in the vacancies that may arise upto 1992. Keeping alive the panels after 31.3.1997 is contrary to the settlements arrived between the State Bank of India Staff Federation and the Management That the settlements are binding on the parties. The Workman is also bound under the terms of the said settlement. The settlement does not suffer from any ambiguity as their language is very clear. The right under the settlements is to give them a chance to be considered for future appointment in the bank's services against the vacancies likely to arise. The settlements were effected to balance the expectations of the temporary employees to be absorbed in permanent service as against the constitutional rights for all eligible persons to be considered for employment every time a vacancy arises. That the alleged dispute including the demand for reinstatement has to be decided in this context. It is submitted that the period of panel list got expired on 31.3.97 and it is an integral term of the settlement and cannot be modified in any proceedings under the law. These temporary employees who unfortunately could not be accommodated for want of vacancies have no further rights to be considered for regularization. That the Hon'ble High Court in WP No.12964/94, held as follows, "It is needless to state that the settlement arrived at between the All India State Bank of India Staff Federation which, is the majority union and the bank Management is binding on the Workmen also. It is not at all the case of the Workman that any of the terms of the settlement has been violated by the bank's Management. If the Workman had worked in the bank on part-time basis before 31.5.94, that itself would not vest in him a right to claim that his services should be regularized on permanent basis against a full time cadre post. The claim put forth by the Workman in the present petition is therefore misconceived and not tenable. However, it is open to the Workman to claim any right which flows from the settlement between the union and the bank Management. As already pointed out that it is not the grievance of the Workman that some right which has flown from the settlement in favour of the Workman has been denied by the bank Management. Therefore, I do not find any ground, let alone substantial ground, to grant the kind of relief sought for by the Workman. Writ Petition fails and is accordingly dismissed. No costs."
- 18. Further, it is contended that if the panels were not lapsed at the end of designated period and allowed to be continued it would result in making the contracts of temporary employment indirectly permanent through back door entry, which would not only be contrary to the settlements but also to Articles 14 and 16 of Constitution of India and deprive the chances of original claimants who would Come through proper recruitment procedure. As their rights have been crystallized by operation of the settlements. Hence, there is no question of any Legitimate expectation being violated.

- 19. Similarly placed ex-employees filed WP No.9206/1995 and the batch before the Hon'ble High Court of A.P. and the learned Single Judge allowed the Writ Petitions. Aggrieved by the same WA No.86/98 and the batch was filed and the Division Bench set aside the order of the Single Judge. Thereafter the ex-temporary employees filed Special Leave Petition No.11886-11888 of 1998 before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court of India also dismissed the SLP. Therefore reference to the Judgement of the Learned Single Judge in WP No.9206/97 is of no consequences as the same has already been set aside. The observations made in the Judgements cannot be relied upon for any purpose what so ever. The question of operation of Sec.25F would not come into play. Further the issue is covered by various Judgements of Hon'ble Supreme Court of India and various Hon'ble High Courts. Hence, the reference may be ordered that the Workman is not entitled for any relief.
- 20. In order to fortify his claim Workman has examined himself as WW1 and also filed documents in evidence which has been exhibited as Ex.W1 to W9. Further, the Workman has filed photocopies of documents in support of his claim which are discussed as under:-
- Ex.W1 is the service certificate issued by the Respondent according to this document the Workman has worked with the Respondent branch as messenger, this certificate was issued on 25.5.1989. Further, Ex.W2 is the notification and Ex.W3 is the intimation for interview which is nothing to do with the proof of working days. Ex.W4 is intimation of inclusion of his name in panel list. Further, Ex.W5 to Ex.W7 are service certificates. Similarly Ex.W8 is the notification issued by the bank through Employment Exchange for appointment of staff and Ex.W9 is a circular letter dated 14.7.1999 issued by the General Manager for compliance to issue to all Branch Managers of Hyderabad circular for compliance and sought the report/objections strictly.
- 21. On the other hand, Respondent has examined witness MW1 Sri Aluru Rama Rao and this witness has exhibited 12 documents, marked as Ex.M1 to M12. The details of these documents are as follows:-
- Ex.M.1 is the Settlement dated 17.11.1987. Ex.M2 is the Settlement dated 16.7.1988. Ex.M3 is the Settlement dated 27.10.1988. Ex.M4 is the Settlement dated 9.1.1991. Ex.M5 is the Minutes of the conciliation proceedings dated 9.6.1995. Ex.M6 is the Settlement dated 30.7.1996. Ex.M7 is the Memorandum of Understanding dt. 27.2.1997. Ex.M8 is the Particulars of 1989 Messengerial Panel. Ex.M9 is the Particulars of 1989 Non-Messengerial Panel. Ex.M10 is the Particulars of 1992 General Attendant Panel. Ex.M11 is the Judgment of Hon'ble High Court of A.P. in Writ Appeal No.86/98 dt.1.5.1998. Ex.M12 is the Judgment of Hon'ble Supreme Court of India in SLP No. 11886-11888 of 1998 dt.10.8.1998.
- 22. Apart from afore mentioned documents, Learned Counsel for Workman has also filed a long list of various judgements of Hon'ble Supreme Court as well as Hon'ble High Court, which we will discuss at appropriate place in this Award.
- 23. Heard the argument of Learned Counsel for Workman as well as for Respondent.
- 24. On the basis of rival pleadings of both the parties and submissions made by the Learned Counsel for both the parties, following points arise for determination in the industrial dispute :—
 - I. Whether the 1st settlement dated 17.11.1987, 2nd settlement dated 16.7.1988, 3rd settlement dated 27.10.1988, 4th settlement dated 9.1.1991 and 5th settlement dated 30.7.1996 entered into between State Bank of India and All India State Bank of India Staff Federation and also Memorandum of Understanding are binding upon both the parties?
 - II. Whether the action of State Bank of India, Khairatabad branch in terminating the services of Workman Sri N. Srinivasa Rao, a Messenger with effect from 31.3.1997 is justified?
 - III. Whether the Workman is entitled for absorption on permanent post in the Branch of Respondent management as per averments made by him in the claim statement?
 - IV. To what relief if any the Workman is entitled for?

Findings:-

25. Point No.I:-Undisputedly settlements dated 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 and 30.7.1996, minutes of conciliation proceedings and memorandum of understanding dated 27.2.1997 were executed between the State Bank of India and All India State Bank of India Staff Federation under section 2(p) and 18 (1) of I.D. Act, 1947 read with Rule 58 of Industrial Disputes (Central Rules), 1957.

Section 2(p) of the Industrial Disputes Act, 1947 as follows:-

(p) "settlement" means a settlement arrived at in the course of conciliation proceeding and includes a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to an officer authorised in this behalf by the appropriate Government and the conciliation officer;

Section 18(1) provides as follows:-

18. Persons on whom settlements and awards are binding.

- [(1) A settlement arrived at by agreement between the employer and Workman otherwise than in the course of conciliation proceeding shall be binding on the parties to the agreement.

Therefore, in view of the provision contained u/s.18 (1) I.D. Act, 1947, terms and conditions enumerated in the aforesaid settlements are binding on the parties to the agreement. The Learned Counsel for Workman has argued that the Workman after going through the selection procedure has successfully been listed in the panel for appointment on the permanent basis in the Respondent management and the empanelled list has to be valid till last person in the empanelled list is appointed on permanent basis. But the impugned order dated 25.3.97, 27.3.97 and 31.3.97, has been issued by Respondent management thereby the services of the Workman has been terminated and the said order is not in consonance of the terms of the agreement entered into between the parties. Further, Workman submits that the Respondent in the 5th settlement has mentioned the date i.e., 31.3.1997 for lapse of empanel list which is illegal and that is not binding upon the Workman. The condition of lapse of empanelment list on 31.3.97 incorporated in the aforesaid 5th settlement, is arbitrary and illegal.

26. The perusal of the impugned order dated 25.3.1997 goes to reveal that the Chief/Branch Manager, SBI Zonal Office has issued the letter to all the branches with regard to the subject not to make any temporary appointments in the Branch in messengerial category from 1.4.1997. The extract of the said letter is given below:-

"We have been advised by the Deputy General Manager, Zonal Office, Hyderabad that as both the panels of temporary employees of 1989 and daily wagers/casual labours of 1992 will lapse by 31.3.1997, it has been decided by Central Office not to make any temporary appointments in messengerial category from 1.4.1997."

Thus, from the contents of the aforesaid letter, it manifest that Head Office of State Bank of India vide letter dated 25.3.1997 has issued direction to all its branches not to make any temporary appointments in messengerial category from 1.4.1997 due to reason of lapse of both panels i.e., 1989 & 1992 on 31.3.1997 as per terms of settlements entered into by both parties. Further the contents of the subsequent letter dated 27.3.1997 issued by Respondent Management is also direction to Branch Manager, State Bank of India not to make any temporary messengerial category appointment with effect from 1.4.1997 and it has also been communicated to all concerned that the panels of temporary employees and daily wagers maintained by Zonal offices stand lapsed from 31.1.1997. Further, office order dated 31.3.1997 has been issued by Respondent management that goes to reveal that the said office order has been issued to this effect that, "Consequent on absorption of temporary employees in permanent cadre, it has been decided by the competent authority that no one onwards, no further daily labour or temporary employees/appointments should be resorted to/engaged/employed." Therefore, it reflects from the contents of the aforesaid orders that the temporary appointment in messengerial category and daily labour has been stopped by the Respondent management with effect from 1.4.1997 because of the lapsed of panel of temporary workers and daily wagers by 31.3.1997. The agreement for lapse of both the panels on 31.3.1997 is contained in the 5th settlement which has been arrived at between the parties on dated 30.7.1996 with the consensus of both the parties. Therefore, Workman can not challenge the terms and conditions contained in settlement dated 30.7.1996 regarding lapse of panel on 31.3.1997 as agreed between State Bank of India and State Bank of India Staff Federation. As per provision contained u/s.18(1) of I.D. Act, 1947 the said Agreement dated 30.7.1996 is binding on both the parties.

In the case of Allied Sales Corporation Secunderabad vs. The Authority Under Andhra Pradesh..... 1990 II LLJ 510 AP para 414, Hon'ble Court have held:-

"4. There was a settlement between the Management and the workmen under <u>Section 18(1)</u> of the Industrial Disputes Act on 25th April 1983 under which the age of superannuation of the workmen was fixed at 55 years. The settlement was to be in force upto 30th June 1986 and the next settlement, incorporating practically the same terms, was again entered into on 4th February 1987 under <u>Section 18(1)</u> of the Industrial Disputes Act. There is no dispute that these settlements are under Section 18(1).

14. Now the Authority constituted under <u>Section 41(1)</u> of the Act is an authority with very limited jurisdiction. It can only decide in the first appeal whether a termination by the management is valid or not and is within the parameters of <u>Section 40</u> of the Act. The said Authority, in our view, has absolutely no jurisdiction to decide whether a settlement entered into under <u>Section 18(1)</u> of the Industrial Disputes Act between the representatives of the Workmen and of the Management, is vitiated by undue influence or misrepresentation or coercion on the part of the Management. The Authority, namely, the Assistant Commissioner of Labour, was never intended by the A.P. Legislature to have jurisdiction to go into the question of the validity of a settlement arrived at under <u>Section 18</u> of the Industrial Disputes Act by an Industrial Court. That Parliament has, in fact, constituted Industrial Courts under the <u>Industrial Disputes Act</u>, with extensive powers cannot be disputed. What we mean to say is that the Authority under Section 41(1) of the A.P. Act has no jurisdiction what-so-ever either to question or to decide about the validity of any such settlements. If parties to a settlement have a grievance about the validity of a settlement, it is for them to agitate the matter before the appropriate forum and they cannot ask an Authority constituted under <u>Section 41(1)</u> of the A.P. Shops and Establishments Act, 1966 with limited jurisdiction, to go into any such question and, that too, incidentally while deciding whether retirement as per the contract of employment, is legal or not."

It is not the case of Workman that aforesaid settlements are vitiated by undue influence or misrepresentation or coercion on the part of the management. If the Workman feeling aggrieved by any terms of settlement/ agreement on the aforementioned grounds then he can challenge of settlement before a competent authority under the Act, 1947. But here in the instant matter it is not a case of Workman that aforementioned settlement has been entered into between the parties on the ground of undue influence or misrepresentation or coercion. Therefore, Workman is barred to raise any objection in respect of fixing the date of lapse of both panels on 31.3.1997 as agreed between both the parties and Workman can not challenge any terms of said Agreement.

Further in the case of Herbertsons Limited Vs. Workmen of Herbertsons Limited and Ors, 1977 AIR 322, Hon'ble Supreme Court have held:-

The Tribunal thought that the question of the quantum of membership of the 2nd Respondent did not call for a finding at all in view of 1his Court's order. As observed above that was not a correct assumption. On the other hand, we feel that this view of the Tribunal has led it to approach the matter in an entirely erroneous manner. The Tribunal is, rightly enough, conscious that under section 18 (1) of the Industrial Disputes Act the settlement was binding on the company and the members of the 3rd Respondent union. Even so, the Tribunal devoted nearly half of its order in scanning the evidence given by the company and Respondent No. 3 to find out whether the terms of the settlement had been explained by the President of the union to the workmen or not and whether the workers voluntarily accepted the settlement knowing all the "consequences". This to our mind is again an entirely wrong approach.

"When a recognised union negotiates with an employer the workers as individuals do not come into the picture. It is not necessary that each individual worker should know the implications of the settlement since a recognised union, which is expected to protect the legitimate interests of labour, enters into a settlement in the best interests of labour. This would be the normal rule. We cannot altogether rule out exceptional cases where there may be allegations of mala fides, fraud or even corruption or other induce- ments. Nothing of that kind has been suggested against the President of the 3rd Respondent in this case. That being the position, prima facie, this is a settlement in the course of collective bargaining and, therefore, is entitled to due weight and consideration.

It is not possible to scan the settlement in bits and pieces and hold some parts good and acceptable and others bad. Unless it can be demonstrated that the objectionable portion is such that it completely outweighs all the other advantages gained the Court will be slow to hold a settle- ment as unfair and unjust. The settlement has to be accepted or rejected as a whole and we are unable to reject it as a whole as unfair or unjust. Even before this Court the 3rd Respondent representing admittedly the large majority of the workmen has stood by this settlement and that is a strong factor which it is difficult to ignore. As stated elsewhere in the judgment, we cannot also be oblivious of the fact that all workmen of the company have accepted the settlement. Besides, the period of settlement has since expired and we are informed that the employer and the 3rd Respondent are negotiating another settlement with further improvements. These factors, apart from what has been stated above, and the need for industrial peace and harmony when a union backed by a large majority of workmen has accepted a settlement in the course of collective bargaining have impelled us not to interfere with this settlement. That being the position, we unhold the settlement as fair and just and order that the award of the Tribunal shall be substituted by the settlement dated October 18, 1973. The said settlement shall be the substituted award. The appeal is disposed of accordingly. There will be no order as to costs."

Therefore, in view of the law laid down by the Hon'ble Apex Court as discussed above, the contention of the Workman that the date fixed for lapse of empanelled list on 31.3.1997 for appointment to the permanent post vide 5th Settlement dated 30.7.1996 is arbitrary, illegal is not untenable. The recognized union of Workmen has negotiated with the Respondent Bank Management representing large number of Workmen and the Workman as individual do not come into picture. Workman in the instant case has work as temporary Workmen in the Respondent Branch and in response of Notification he had applied for inclusion of his name in the panel and he was selected for inclusion his name in the panel list to be utilized for absorption of such Workman to permanent post in order of their seniority in the list. The Settlement dated 30.7.1996 between State Bank of India and All India State Bank of India Staff Federation under Sec.2(p) and Sec.18(1) of I.D. Act, 1947 has clearly provided as regard non-messengerial position and it is agreed that all such posts sanctioned fallen vacant upto 31.3.1997 shall be filled before empanel list is allowed to lapse. Thus, in view of law laid down by the Hon'ble Apex Court, in the instant case, Agreement dated 30.7.1996 was entered into between both the parties in respect of lapsing of the both the panels on 31.3.1997 and absorption of the Workmen from panel list was subject to availability of vacancy of post likely to arise upto 31.3.1997, have a binding force on Workman as well as management of State Bank of India in view of provision contained under section 18 (1) of I.D. Act, 1947.

Thus, Point No.I is answered against the Workman and in favour of the Respondent.

27. Point No.II:- Firstly, it is submitted on behalf of the Workman that the Respondent has terminated his services by oral order on 31.3.1997 without issuing any notice or paying any salary or compensation in lieu thereof. Therefore, the termination order of the Workman from service is in violation of provision contained Under Section 25 F of I.D. Act, 1947. Therefore, the order is liable to be set aside.

28. On the other hand, Respondent counsel contended that Workman has not worked for 240 days in any preceding calendar year. Therefore, reference of the industrial dispute is not relevant. In this context, the Workman has examined himself as WW1 who has reiterated that Workman has been terminated from service by Respondent on 31.3.1997 without notice of salary or compensation in lieu thereof. Before examining the claim of the Workman on merit it would be apposite to reproduce the provision contained under section 25 F:-

Section 25F provides:-

Conditions precedent to retrenchment of workmen.- No Workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

(a) the Workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the Workman has been paid in lieu of such notice, wages for the period of the notice:

(b) the Workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service] or any part thereof in excess of six months; and

(c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette].

Compensation to workmen in case of transfer of undertakings.

Section 25B defines the term continuous service which provides

Definition of continuous service.- For the purposes of this Chapter,--

(1) a Workman shall be said to be in continuous service for a period if he is, for that period, in uninterrupted service, including service which may be interrupted on account of sickness or authorized leave or an accident or a strike which is not illegal, or a lock- out or a cessation of work which is not due to any fault on the part of the Workman;

(2) where a Workman is not in continuous service within the meaning of clause (1) for a period of one year or six months, he shall be deemed to be in continuous service under an employer--

(a) for a period of one year, if the Workman, during a period of twelve calendar months preceding the date with reference to which calculation is to be made, has actually worked under the employer for not less than--

(i) one hundred and ninety days in the case of a Workman employed below ground in a mine; and

(ii) two hundred and forty days, in any other case;

In order to prove the fact of 240 days of service within 12 months of a calendar year just preceding from the date of termination, the initial burden of proof lies upon the Workman and the Workman has to prove this factum by adducing his oral as well as documentary evidence in support of his claim.

Further, how to calculate 240 days of service by the Workman in a calendar year. In this context the reference of decisions of Hon'ble Supreme Court is relevant and the same are discussed below:-

In Rajasthan State Ganganagar S. Mills Ltd. v. State of Rajasthan and Anr. (2004) Apex Court held:

"It was the case of the Workman that he had worked for more than 240 days in the year concerned. This claim was denied by the appellant. It was for the claimant to lead evidence to show that he had worked for 240 days in the year preceding the date of his termination. He has filed an affidavit. It is statement which is in his favor and that cannot be regarded as sufficient evidence for any Court or Tribunal to come to the conclusion that in fact the claimant had worked for 240 days in a year These aspects were highlighted in Range Forest Officer v. S.T. Hadimani (2002 (3) SCC 25. No proof of receipt of salary or wages for 240 days or order or record in that regard was produced. Mere non-production of the muster roll for a particular period was not sufficient for the Labour Court held that the Workman had worked for 240 days as claimed."

In Municipal Corporation, Faridabad v. Siri Niwas (2004 (8) SCC 195), held "the burden was on the Workman to show that he was working for more than 240 days in the preceding one year prior to his alleged retrenchment." In M.P. Electricity Board v. Hariram (2004 (8) SCC 246) the position was again reiterated in paragraph 11 as follows: "The above burden having not been discharged and the Labour Court having held so, in our opinion, the Industrial Court and the High Court erred in basing an order of reinstatement solely on an adverse inference drawn erroneously.."

In the case of Manager, RBI, Bangalore vs. S Mani (2005) SCC Page 100, the 3 Judges Bench of the Apex Court held that "the initial burden of proof was on the Workman to show that he had completed 240 days of service."

Hon'ble Apex Court in the case of Mohan Lal vs Management BEL 1981 SCC page 225 has laid down the principle that how to count 240 days of service within one year it is held: "Clause (2)(a) provides for a fiction to treat a Workman in continuous service for a period of one year despite the fact that he has not rendered uninterrupted service for a period of one year but he has rendered period of 240 days during the period of 12 calendar service for months counting backwards and just preceding the relevant date being the date of retrenchment. In other words, in order to invoke the fiction enacted in clause (2)(a) it is necessary to determine first the relevant

date, ie the date of termination of service which is complained of as retrenchment. After that date is ascertained. move backward to a period of 12 months just preceding the date of retrenchment and then ascertain whether within the period of 12 months, the Workman has rendered service for a period of 240 days. If these three facts are affirmatively answered in favor of the Workman pursuant to the deeming fiction enacted in clause (2)(a) it will have to be assumed that the Workman is in continuous service for a period of one year and he will satisfy the eligibility qualification enacted in Section 25-F"

"14. We have already extracted section 25B since its amendment and the change in language is the legislative exposition of which note must be taken. In fact, we need not further dilate upon this aspect because in <u>Surendra Kumar Verma and Ors. v. Central Government Industrial-cum-Labour Court, New Delhi and Anr., Chinnappa Reddy. J., after noticing the amendment and referring to the decision in <u>Sur Enamel and Stamping Works (P)</u> Ltd case, held as under:</u>

"These changes brought about by Act 36 of 1964 appear to be clearly designed to provide that a Workman who has actually worked under the employer for not less than 240 days during a period of twelve months shall be deemed to have been in continuous service for a period of one year whether or not he has in fact been in such continuous service for a period of one year. It is enough that he has worked for 240 days in a period of 12 months, it is not necessary that he should have been in the service of the employer for one whole year."

In a concurring judgment Pathak J. agreed with this interpretation of section 25B(2). Therefore, both on principle and on precedent it must be held that section 25B(2) comprehends a situation where a Workman is not in employment for a period of 12 calendar months, but has rendered service for a period of 240 days within the period of 12 calendar months commencing and counting backwards from the relevant date, i.e. the date of retrenchment. If he has, he would be deemed to be in continuous service for a period of one year for the purpose of section 25B and Chapter VA."

Thus, in view of the law laid down by the Hon'ble Apex Court as discussed above the initial burden of proof lies upon the Workman to show that he has completed 240 days of the service with the Respondent just preceding from the date of his termination. Further, in respect of the employment of calculating the 240 days service in view of the contents of Section 25-F read with Section 25-B of the I.D. Act, 1947.

29. Now, in view of the provision contained under Section 25 F and law laid down by the Hon'ble Apex Court, we have to examine whether the Workman has discharged his initial burden of proof in respect of his claim of 240 days continuous service in a calendar year just preceding from the date of his termination i.e., 31.3.1997.

In this context, WW1 in his cross examination has stated that,

"I was not sponsored by any employment exchange. I did not undergo regular process of selection before my engagement as temporary messenger in the branch. I did not work continuously. I used to work depending upon the availability of work in the branch."

"It is true that I did not work for 240 days in any year in my entire service in the bank in any branch."

Thus, it is clear from the testimony of WW1 that the Workman had not worked for 240 days continuously in any 12 months of a calendar year just preceding from the date of his termination in the Respondent bank. Therefore, Workman failed to establish his plea by his oral and documentary evidence that he had worked for 240 days continuously in calendar year just preceding from the date of his termination i.e., 31.3.1997. Thus, the claim of the Workman that he has been terminated by oral order without issuing notice or payment in lieu after termination, in contravention of Section 25 F of Industrial Disputes Act, 1947 is not tenable. However the documents filed by the Workman in support of his claim, number of days worked with the Respondent goes to reveal that the Workman had worked intermittently as daily wager depending upon availability of work in branch. Workman did not file any document of appointment letter or salary slips in support of his claim for appointment as a non-messenger in the Respondent branch on temporary basis.

- 30. Per contra, the Learned Counsel for Respondent has submitted the allegation of Workman that he was terminated from services is not correct. As the vacancies were filled up on regular basis in order of their respective seniority the non-engagement of the Workman does not amount to termination. Further, Respondent contended that no law provide that even though there is no work temporary employee should be continued in the bank work as the very engagement of Workman was subject to availability of work. Therefore, the allegation that the bank has indulged in unfair labour practice is incorrect.
- 31. Thus, in view of the fore gone discussion and contentions made by the Respondent, I find the force in the argument advanced by the Respondent that in the instant matter, Workman was not terminated from service by order dated 31.3.1997 rather he was disengaged in view of the non-availability of the work in the branch. Further, there was direction issued by the Head Office of the Respondent authority not to engage any daily wager Workman/temporary Worker w.e.f. 1.4.1997. Thus, such disengagement of Workman does not amount to termination. Moreover, the Workman failed to prove his claim that he was terminated in contravention of provision of Sec.25F of the I.D. Act, 1947 as he failed to establish his plea by any oral or documentary evidence that he had worked for 240 days continuously in a twelve months of calendar year just preceding from date of termination i.e., 31.3.1997.

- 32. Further, perusal of the order dated 25.3.1997 goes to reveal that the Chief Branch Manager, State Bank of India has issued the letter to Zonal Office with direction to all its branches to this effect that they have been advised by the DGM, Zonal Office, Hyderabad that as both the panel of temporary employees of 1989 and daily wagers/casual labour of 1992 will lapse on 31.3.1997 it has been decided by central office not to make any temporary appointments in messengerial cadre from 1.4.1997, therefore it was directed to issue suitable instructions not to make temporary appointments from 1.4.1997. There is no mention in this order that the Workman herein has been terminated from service by this order.
- 33. Further, the circular dated 27.3.1997 was issued by DGM, SBI to all branches in commercial network in respect of the non-appointment of temporary employees in subordinate cadre and it has directed not to make any temporary employment in the subordinate cadre with effect from 1.4.97 and further, it has directed to ensure that no temporary/casual/daily basis appointment of the petty cash. Further, it is directed to all Branch Managers that any deviation in this regard will be viewed seriously. Thus, these circulars do not reflect that the Workman has been terminated from service by this order.
- 34. Similarly, office order dated 31.3.1997 is simply a direction to all branches of the Respondent bank by DGM that no further daily labour should be engaged or employed. Therefore, the plea of the Workman that he has been terminated by the aforesaid order dated 25.3.1997, 27.3.1997 and 31.3.1997 from the service by the Respondent is not acceptable. The evidence adduced by the Workman clearly goes to reveal that he had worked as a daily wager for which he has been paid wages according to number of working days. As there was an order for prohibition for engaging temporary workmen, in the bank, therefore, Workman could not be engaged by the Respondent for work from 1.4.1997 and there after. It is settled law that the daily wagers are engaged by the employer depending upon the availability of work and as the work was not available the Workman was not engaged further by the Respondent management. Therefore, the Workman on the ground of number of days he had worked in the Respondent bank cannot claim any right to reinstate him into the employment. As the Workman failed to prove the mandatory condition of 240 days of continuous service as required under Sec.25F of I.D. Act, 1947. Therefore, the disengagement of Workman from work can not be termed in contravention of provision contained under Sec.25F and 25 B of the I.D. Act, 1947.

Thus, this point is answered against the Workman and in favour of Respondent.

- Point No.III:- In this context, the Workman has contended that the management failed to implement the selected panels during its valid tenure. The management adopted the back door methods contrary to the settlements and filled up the vacancies. The same is evident from the proceedings dated 18.11.1993 a copy of the same is filed in the material papers and the same may be read as part of the claim statement. Further, it is submitted that management has to adhere the procedure issued by the Central Government, the instructions dated 16.8.1990 in the year 1995, but same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through employment exchange instead of giving chance to the empanelled candidates like the Workman herein. The management sent call letters to the similarly situated candidates like the Workman in the month of June 1997 subsequent to issuance of impugned termination orders. After knowing the fact that they are litigating the issue by way of dispute, the management has refused to engage those candidates, the copies of call letters issued are filed herein along with claim petition. The Workman herein reiterates that the panels are meant for absorption but not for termination. In view of the same a duty is cast upon the Respondent management to engage the empanelled candidates like the Workman herein even in temporary vacancies till they are absorbed permanently in regular vacancies.
- On the other hand, Respondent has contended that the Federation approached Regional Labour Commissioner (Central) for implementation of bipartite settlement in respect of the absorption of temporary employees. The Regional Labour Commissioner (Central) conducted conciliation proceedings and agreement was arrived at between the Federation and the Management bank. It is submitted that it was agreed between the Federation and the Management that both the panels of temporary employees and daily wagers /casual labour would be kept alive upto March, 1997 and the vacancies as agreed to under the afore set out settlements will be filled from both the lists concurrently. A copy of the conciliation proceedings dated 9.6.1995 signed by the parties to the dispute is filed as a material paper. Further, it is submitted that the settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Section 2(p) read with Section 18(1) of the Industrial Disputes (Central) Rules 1957 which is binding on the parties. A copy of this agreement which hereinafter may be referred to as 5th settlement for brevity, is also filed as a material paper. The 5th settlement dated 30.7.1996 whereunder the earlier four settlements dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 were also referred, it was agreed to, by the Federation and the Management bank that both the panels of temporary employees and daily wagers/casual employees will be kept alive upto March, 1997 for filling the vacancies existing/arrived at as on 31.12.1994 as per the norms agreed to between the bank and Federation and that thereafter the said panels would lapse. It was also agreed that within the framework of the above settlements the modalities about drawing names from either the panel of temporary employees or the panel of daily wagers and casual labour would be decided

administratively on circle to circle basis depending upon the local requirements in consultation with the Federation's affiliate by the Circle management. It was further agreed that all messenger real vacancies/positions in the subordinate cadre including part-time attendants—specifically provided as leave reserve will be filled by the end of 31.3.1997. Further, Respondent contended that on 27.2.1997 a memorandum of understanding was also signed between the Federation's affiliate and the bank management regarding the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by central office and thereby 403 messengerial vacancies were sanctioned to the circle of the Management bank and it was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached upon. Further, it was agreed between the Federations affiliate and the management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers /casual employees would lapse on 31.3.1997.

37. The Workman has contended that the empanelled list prepared by the Respondent management for appointment of temporary and daily wage Workers to the permanent post cannot lapse unless until it is exhausted by appointing all the empanelled persons and it should continue even after 31.3.1997, i.e., the date fixed for the lapse of panel. It is undisputed that the date of lapse of empanelled list of Workmen has been fixed to 31.3.1997 as mentioned in the settlement dated 30.7.1996, and agreed between the parties. It is settled law that and once the life of panel list lapses on the date as agreed between the parties it cannot be extended beyond that date. In the instant case the panel list of the workmen was valid upto 31.3.1997 in view of the terms and conditions enumerated in the 5th Settlement entered into between the parties. As the lapse of panel i.e., 31.3.1997 has been agreed by State Bank of India and State Bank of India Staff Federation through 5th Settlement, the Workman is not competent to challenge the same.

In this context I would like to take reference of the decision of the apex court in the case of Syndicate Bank and Ors vs. Shankar Paul and Ors, AIR 1997 SC 3091, therein the Hon'ble Apex Court have held:-

"Till 1982, the branches of the appellant Bank in Calcutta region were recruiting persons locally to work as temporary attenders in leave vacancies. In view of the revised procedure prescribed by the Government of India in respect of such temporary appointments, the Calcutta regional office of the appellant Bank issued a circular to all of its branches on 14.8.1982, instructing all the branches under it to discontinue the old practice from 1.6.1982 and appoint only empanelled candidates. The regional office was to prepare a panel of eligible candidates, after calling names from the local/district employment exchange, and split it up branch-wise. Following that new procedure yearly panels were prepared thereafter. Names of the Respondents were for the first time included in the panel prepared for the period 7.2.1987 to 6.2.1988. By its letter dated 7.2.1987 the Bank had informed the Respondents that the panel was valid for one year only and that inclusion of their names in the panel was not to confer on them any right to seek permanent appointment in the service of the bank. Considering the object with which the panel was prepared and the fact that it was an yearly panel expiring on 6.2.1988, we are of the opinion that the Respondents did not get any right, because of inclusion of their names in the said panel, for permanent absorption in the service of the Bank. Whatever conditional right they had came to an end with the expiry of the panel. The claim of the Respondents, as contained in the writ petition was thus misconceived and therefore the learned single Judge and the Division Bench, when it first decided the appeal, were right in dismissing the writ petition and the appeal respectively."

Thus, in view of the above law laid down by the Hon'ble Apex Court and in view of the terms and conditions of the 5th Settlement the contention of the Workman that empanelled list should continue even after 31.3.1997 till the last Workman in the panel is absorbed is not tenable. The contention of the Workman is baseless in view of recital in the settlement. Therefore, in view of the fore gone discussion and finding given at Point No. I regarding binding nature of Settlements and terms and conditions enumerated therein, in view of the provision contained u/s.18(1) of the I.D. Act, 1947, I am of the considered view that life of panels lapsed on 31.3.1997 in view of terms of settlement dated 30.7.1996 and plea of Workman that the panel shall continue even after 31.3.1997 till last man absorbed has no legal force and same is untenable.

38. Undisputedly, settlement agreement dated 30.7.1996 was executed between the State Bank of India and State Bank of India Staff Federation and in that settlement it was agreed that both the panels of temporary employees and daily wagers/ casual employees will be used for filling vacancies existing as on 31.12.1994 as per the norms agreed between the bank and the Federation. These empanelled workmen were to be given a chance for permanent appointment in the bank against vacancies arising up to December 1994 whereas the daily wagers/ casual employees were to be considered against the vacancies arise from January 1995 to December 1996, whereby the said panel would lapse. It was agreed that the vacancies falls upto 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus, the claim of the Workman to the post of permanent non-messenger in the Respondent management was subject to the availability of the sanctioned post and vacancies arising upto 31.3.1997. The workmen given chance to the permanent post were seniors in number of working days in panel list and Workman herein was junior to those workmen. Therefore, Workman could not be given absorption to permanent post being junior to other workmen in the panel list.

39. In this context the Workman witness WW1 was cross examined by the Respondent counsel and in the cross examination the witness WW1 states:-

"I applied for appointment as non-messenger in response to the advertisement issued by the bank in the year 1989. Further, witness states, the panel was prepared basing upon the number of days of service put in by the temporary employees. Some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. He is not aware of the settlements. Further witness states, I am not having any documents to show that any person who worked for less number of days than me was given appointment in the bank."

Thus, from the above statement of the Workman witness WW1 it is clear that the panel was prepared in terms of various settlements entered into between Staff Federation of State Bank of India and State Bank of India and it was prepared on the basis of number of days of work put in by the temporary employees. Further, the Workman himself admitted that some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel and he is not having any document to show that any person who worked for less number of days than the Workman was given appointment in the bank. Therefore, the allegation of the Workman that the regular appointment has been made by the bank from the panel list in breach of the terms of the settlement and violation of seniority of panel list is not proved by this evidence of WW1. Thus, there is no evidence on record that bank has given the appointment to the temporary employees as well as daily wagers from the panel list 1989 and 1992 in breach of seniority of the temporary employees in the list. There is no evidence of jumbling in the panel list to make appointment of any permanent Workman in breach of the seniority. Therefore, I am constrained to hold that the Respondent Management has appointed the workmen from panel list in order of seniority and there is no jumbling of workmen in the panel list before it got lapsed on 31.3.1997.

- 40. However, Workman has taken the plea that the panels of Workmen for absorption in the employment of the Respondent banks (panels of temporary employees and daily wagers) has been lapsed on 31.3.1997 in contravention of terms of settlement as the object of preparing the entire empanelment of temporary and daily wagers was to provide them permanent employment and till the both the panel lists exhausted the panel list cannot be lapsed on 31.3.1997 and the date of lapsing of the panel on 31.3.1997 has been fixed by the Respondent arbitrarily without any authority.
- 41. In this context, the perusal of Settlement dated 30.7.1996 reveals that the 5th Settlement dated 30.7.1996 was entered under Section 2(p) and 18(1) of I.D. Act, 1947 read with Rule 58 of Industrial Dispute (Central) Rules 1957. This settlement has been entered into by the competent parties and in this settlement parties thereto agreed that both the panels of temporary employees and daily wagers/casual employees will lapse on 31.3.1997. Thus the date of lapse of panel was fixed by both the parties with consensus under the settlement dated 30.7.1996 and same is binding upon the Workman under the provision of Section 18(1) of I.D. Act, 1947. Moreover, this issue of binding force of the settlement dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 has already been discussed, decided at finding in Point No.I of this award. However, the legality and validity of the aforementioned settlement has not been challenged by the Workman before any competent forum. Thus, claim of Workman that the date of lapse of panel i.e., 31.3.1997 has been fixed arbitrarily by the Respondent bank is untenable. As regard the claim of Workman for his absorption to the permanent post it is settled law that the Workman can not claim his regularization to permanent post merely on the basis of number of working days.
- 42. In this context the reference of the decision of Hon'ble Supreme Court in the case of **Oil and Natural Gas Corporation vs Krishan Gopal 2020(3)** SCALE 272, date of decision 7.2.2020 is relevant therein Hon'ble Supreme Court have has laid down principle regarding regularization of the Workman on permanent posts. Hon'ble Supreme Court have laid down the prepositions of regularization of the workmen to permanent post is as under:-
- "(i) Wide as they are, the powers of the Labour Court and the Industrial Court cannot extend to a direction to order regularisation, where such a direction would in the context of public employment offend the provisions contained in <u>Article 14</u> of the Constitution;
- (ii) The statutory power of the Labour Court or Industrial Court to grant relief to workmen including the status of permanency continues to exist in circumstances where the employer has indulged in an unfair labour practice by not filling up permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performing the same work as regular workmen on lower wages;
- (iii) The power to create permanent or sanctioned posts lies outside the judicial domain and where no posts are available, a direction to grant regularisation would be impermissible merely on the basis of the number of years of service;
- (iv) Where an employer has regularised similarly situated workmen either in a scheme or otherwise, it would be open to workmen who have been deprived of the same benefit at par with the workmen who have been regularised to make a complaint before the Labour or Industrial Court, since the deprivation of the benefit would amount to a violation of Article 14; and

(v) In order to constitute an unfair labour practice under <u>Section 2(ra)</u> read with Item 10 of the <u>Vth Schedule of the ID Act</u>, the employer should be engaging workmen as badlis, temporaries or casuals, and continuing them for years, with the object of depriving them of the benefits payable to permanent workmen.

Thus, in view of the principles laid down by the Hon'ble Supreme Court as discussed above, in the instant matter the Workman utterly failed to prove his claim by adducing any documentary or oral evidence that the employer has indulged in unfair labour practice by not filling the permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performance was the same work, as regular workmen on lower wages.

- 43. Respondent has contended that all the vacancies exist and arise upto 31.3.19967 has been filled up from the panel list in order of seniority and no vacancy exists or arises as on 31.3.1997 remained unfilled. Further, it is contended that as per terms of settlement the life of panel lists has been lapsed on 31.3.1997, hence, there is no occasion to extend the life of panel lists beyond 31.3.1997. However, the workman failed to prove contrary by any evidence to the aforesaid contention of the Respondent that the vacancies were existing as on 31.3.1997 and the workman was not given absorption to the permanent post in order of his seniority. It is settled law that the power to create permanent or sanctioned post lies outside the judicial domain and where no posts are available, a direction to grant regularization would be impermissible merely on the basis of the number of years of service. Therefore, the claim of the workman on this ground also not acceptable.
- 44. Further, as per the of settlement, panel was prepared for absorption of the workmen on the permanent posts has already been lapsed on 31.3.1997 and the vacancies existing and arising upto 31.12.1994 and upto 31.3.1997 as settlement dated 30.7.1996 has been filled up from the panel by appointing the workmen as per seniority in the panel list. Workman witness WW1 in his cross examination has himself admitted this fact that, some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. The Workman failed to show that there was any breach of terms of settlement has been committed by the Respondent in appointment to permanent post from aforesaid panel list.
- 45. As discussed in preceding paragraph of this Award, the life of the panel has not been extended beyond 31.3.1997, by any further settlement hence, the panel list in which name of the Workman was included got expired on 31.3.1997. It is not the case of the Workman that Respondent has regularized similarly situated workmen either in the scheme or otherwise and the Workman has been deprived of same benefit on par with those workmen or the vacancies remained unfilled on the date of lapse of panels i.e., 31.3.1997, Industrial Tribunal has no jurisdiction to extend the date of lapse of panel i.e., 31.3.1997. This Tribunal can not order for regularization of workmen to the permanent post in contravention of the provision of Article 14 of the Constitution of India.

In the case of Mahboob Deepak vs. Nagar Panchayat Gajraula & Anr, Civil Appeal No.5875/2007 date of judgement 13.12.2007, Hon'ble Supreme Court have held:-

- "8. Respondent is a Local Authority. The terms and conditions of employment of the employees are governed by a statute and statutory rules. No appointment can be made by a Local Authority without following the provisions of the recruitment rules. Any appointment made in violation of the said rules as also the constitutional scheme of equality as contained in <u>Articles 14</u> and <u>16</u> of the Constitution of India would be a nullity.
- 9. Due to some exigency of work, although recruitment on daily wages or on an ad hoc basis was permissible, but by reason thereof an employee cannot claim any right to be permanently absorbed in service or made permanent in absence of any statute or statutory rules. Merely because an employee has completed 240 days of work in a year preceding the date of retrenchment, the same would not mean that his services were liable to be regularized."

Therefore, in view of the law laid down by the Hon'ble Apex Court, the claim of the Workman for absorption merely on the basis of number of day of work in the Respondent bank Branch is not acceptable. As regard plea of the Workman that the Workman should have been given employment even after 31.3.1997 as temporary Workman, it is the discretion of Respondent to engage the Workman depending upon availability of work and this Tribunal can not direct the Respondent to engage the Workman in the absent of such rule/scheme.

46. In view of principle laid down by Hon'ble Apex Court as discussed above, in the instant matter Workman utterly failed to establish the fact of rendering continuous service for a period of 240 days of service within a period of 12 calendar months commencing and coming backward from relevant date i.e., the date of retrenchment, if has he would be denied to be in continuous service for a period of one year. Therefore, the provision contained under Sec.25F of retrenchment is not applicable to Workman.

Counsel for Workman has relied upon number of decisions of Hon'ble High Court and Hon'ble Supreme Court and few of them are discussed herein:-

In the case of F.C.I., vs. Kamdhenu Cattle Feed Industries 1993 (1) SCC 71, therein Hon'ble Supreme Court have held:-

"7. In contractual sphere as in all other State actions, the State and all its instrumentalities have to conform to Article 14 of the Constitution of which non-arbitrariness is a significant facet. There is no unfettered discretion in public law: A public authority possesses powers only to use them for public good. This impose the duty to act fairly and to adopt a procedure which is 'fairplay in action'. Due observance of this obligation as a part of good administration raises a reasonable or legitimate expectation in every citizen to be treated fairly in his interaction with the State and its instrumentalities, with this element forming a necessary component of the decision making process in all State actions. To satisfy this requirement of non-arbitrariness in a State action, it is, therefore, necessary to consider and give due weight to the reasonable or legitimate expectations of the persons likely lo be affected by the decision or else that unfairness in the exercise of the power may amount to an abuse or excess of power apart from affecting the bona fides of the decision in a given case. The decision so made would be exposed to challenge on the ground of arbitrariness. Rule of law does not completely eliminate discretion in the exercise of power, as it is unrealistic, but providers for control of its exercise by judicial review."

In the case of State Bank of India, R.O., Vijayawada vs. Industrial Tribunal, Hyderabad WP No.193/1997, therein Hon'ble High Court have held,

"Sri Krovvidi Narasimham, the learned counsel for the 2nd respondent contends, supporting the award that it was a permanent vacancy and even though the 2nd respondent was appointed on temporary basis, his services were not liable to be terminated and he was to be regularised into service on permanent basis. Shastry award warrants that no temporary appointment can be made to a permanent post. But the matter is now covered by two division bench judgements dated 28.11.1986 in W.A. No.791 of 1986 and 25.8.1987 in W.A. No.270 of 1982. The ratio decided in the two judgements is to the effect that there cannot be any mandate to appoint employees on permanent basis when the requirement was for appointment on temporary basis. But it is held in the said judgements that when a temporary appointee is ousted from service and not for misconduct and, if again temporary appointment is to be made, then, the case of such temporary appointee who was ousted, has got to be considered in accordance with Sec. 25-H of the Act."

In the case of State of Haryana and others vs. Piara Singh and others. 1992 (4) SCC 118, therein Hon'ble Supreme Court have held:-

"49. If for any reason an adhoc or temporary employee is continued for a fairly long spell, the authorities must consider his case for regularization provided he is eligible and qualified according to the rules and his service record is satisfactory and his appointment does not run counter to the reservation policy of the state."

In the above cited judgements by the Workman the facts of the case are different hence do not apply to instant case of Workman.

On the other hand, in support of his contention Respondent has examined witness MW1 and MW1 in chief examination states that, Settlements i.e., on 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 were entered into between the SBI and SBI Staff Federation for filling up of the vacancies that arise up to 1994 for those temporary employees who has worked on scale wages. Further, MW1 states that two different panels for messengers and non-messengers as per the eligibility criteria prescribed by the bank. There are four modules in Andhra Pradesh and they are Hyderabad, Tirupathi, Vijayawada and Visakhapatnam. MW1 states that the temporary employees so empanelled were given permanent absorption depending upon the vacancies so arise strictly in terms of the settlement. MW1 states that on 9.6.1995 conciliation proceeding was held before the RLC(C), Hyderabad and in said proceedings it was decided that the panels will be kept live up to 31.3.1997 and vacancies will be filled from both the lists concurrently. A copy of the said minutes of proceedings is Ex.M5. Further, MW1 states that on 30.7.1996 another settlement was entered between the SBI and All India SBI Staff Federation providing for filling up of the vacancies arising up to December 1994 in respect of subordinate cadre and daily wage /casual wage employees out of panel so prepared were to be considered against vacancies arising from January 1995 to December 1996, thereafter the said panels lapse. MW1 states that it was also agreed that all the non-messenger positions in subordinate cadre including part time attendants specially provided as leave reserve will be filled before 31.3.1997 and as regards to nonmessengerial positions it is agreed that all such posts sanctioned and fallen vacant up to 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus in both the cases empanelled list were lapsed on 1.4.1997. Ex.M6 is the copy of the settlement dated 30.7.1996. Further, witness states that on 27.2.1997 a memorandum of understanding was reached between the SBI and SBI Staff Federation providing that both the panels above mentioned will lapse on 31.3.1997. Ex.M7 is the copy of the memorandum of understanding and Ex.M8 is the copy of the statements giving the particulars of 1989 non-messenger panel, Ex.M9 is the copy of the statement of 1989 nonmessenger panel, Ex.M10 is the copy of statement of 1992 panel. Further, witness states that petitioner was included in the 1989 panel. As the existing vacancies at that time were exhausted and his turn did not come he could not be All the appointments were made strictly in given permanent employment in the bank as per the agreements. accordance with the settlements reached from time to time between SBI and SBI staff federation and as per seniority, number of days of temporary service put in by them in the bank in the given period. Further, MW1 states petitioner was not sponsored by any employment exchange he did not undergo the regular process of selection required for

appointment as a regular non-messenger the petitioner has not worked for 240 days in any year in his entire temporary service in the bank. The petitioner and other temporary employees were terminated from service by the bank. Further, MW1 states that the vacancies were filled up on regular basis with the temporary employees from the panels and these panels were expired in terms of the settlements so reached and there were no vacancies to absorb such Thus, witness MW1 has proved the documents Ex.M1 to Ex.M12 and also contentions made in the counter. However, MW1 was cross examined by the Petitioner Counsel. But nothing has been elicited in his cross examination so as to discredit the testimony of the witness MW1 as regards the date of lapse of both the panels on 31.3.1997 and reasons assigned for non-absorption of the Petitioner from the panel list to the permanent post. Moreover the witness MW1 was re-examined by the Respondent and the witness MW1 states that panels were expired in terms of the settlement send absorptions to the extent of the available vacancies were made. There was no termination of any temporary messenger as such but their services were not utilized after the cut off date as the available vacancies were already filled up and most of these Petitioners were not in the service of the bank as on the date of the expiry date of the panels. Therefore, in view of the aforesaid testimony of the MW1 in re-examination in the absence of cross examination remained uncontraverted, the claim of the Workman that he was entitled for absorption in permanent post in the branch of Respondent Management on the basis of panel list is found not established.

This point is answered against the Workman.

48. Point No.IV:- In view of the discussion and finding given at Point Nos. I, II and III, the Workman is not entitled for any relief and claim statement of Workman sans merit and liable to be dismissed.

This Point is answered accordingly.

ORDER

In view of the fore gone discussion, it is held that the action of the Respondent bank in terminating the services of Sri N. Srinivasa Rao, Ex. Messenger by way of oral orders w.e.f. 31.3.1997 is justified. Hence, the Petitioner is not entitled for any relief as prayed for. The claim statement filed by Workman sans merit, hence, dismissed. Reference is answered accordingly.

Award is passed accordingly. Transmit.

Dictated to Smt. P. Phani Gowri, Personal Assistant, transcribed by her, corrected and signed by me on this the 17th day of April, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the Witnesses examined for the

Petitioner Respondent

WW1: Sri N. Srinivasa Rao MW1: Sri Aluru Rama Rao

Documents marked for the Petitioner

Ex.W1: Photocopy of Service certificate

Ex.W2: Photocopy of News paper advertisement

Ex.W3: Photocopy of interview call letter

Ex.W4: Photocopy of intimation reg. empanelment of workman

Ex.W5: Photocopy of service certificate

Ex.W6: Photocopy of service certificate.

Ex.W7: Photocopy of service certificate

Ex.W8: Photocopy Photocopy of notification through Employment Exchange for filling up vacancies

Ex.W9: Photocopy of circular dt. 14.7.1999.

Documents marked for the Respondent

Ex.M1: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.17.11.87

Ex.M2: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.16.7.88

Ex.M3: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.27.10.1988

Ex.M4: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.9.1.1991

Ex.M5: Photocopy of conciliation proceedings before the Regional Labour Commissioner(C) dt.9.6.1995

Ex.M6: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.30.7.1996

Ex.M7: Photocopy of Memorandum of understanding dt. 27.1.1997

Ex.M8: Photocopy of statements giving the particulars of 1989 messenger panel.

Ex.M9: Photocopy of statement of 1989 Non-messenger panel

Ex.M10: Photocopy of statement of 1992 panel

Ex.M11: Photocopy of order of Hon'ble High Court in WA No.86/98 dt. 1.5.98

Ex.M12: Photocopy of order in SLP No.11886-11888 of 1998 dated 10.8.98

नई दिल्ली. 1 मई. 2025

का.आ. 760.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार भारतीय स्टेट बैंक के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय <u>हैदराबाद</u> के पंचाट (143/2001) प्रका⁷ीत करती है।

[सं. एल - 12012/391/2000- आई आर (बी-I)]

सलोनी, उप निदेशक

New Delhi, the 1st May, 2025

S.O. 760.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 143/2001) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Hyderabad* as shown in the Annexure, in the industrial dispute between the management of <u>State Bank of India</u> their workmen.

[No. L-12012/391/2000- IR(B-I)]

SALONI, Dy. Director

ANNEXURE

IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT AT HYDERABAD

Present: Sri IRFAN OAMAR

Presiding Officer

Dated the 17th day of April, 2025

INDUSTRIAL DISPUTE No. 143/2001

Between:

Sri Y.S. Rajkumar,

H.No.13-2-601/71,

CIB Quarters, Rahimpura,

P.O. Karwan, Hyderabad.

... Petitioner

And

The Assistant General Manager,

State Bank of India,

(Personnel & HRD Department)

Local Head Office,

Bank Street, Koti,

Hyderabad - 500 095.

.....Respondent

Appearances:

For the Petitioner: Sri K.R. Prabhakar, Advocate
For the Respondent: Sri Ratang Phani Reddy, Advocate

AWARD

The Government of India, Ministry of Labour by its order No. L-12012/391/2000-IR(B.I) dated 9.5.2001 referred the following dispute under section 10(1)(d) of the I.D. Act, 1947 requiring this forum to decide the question:

SCHEDULE

"Whether the action of the management of State Bank of India, Local Head Office, Hyderabad in terminating the services of Sri Y.S. Rajkumar, Temporary/Non-.Messenger, SBI with effect from 31.3.1997 is justified or not? If not, what relief the applicant is entitled?"

After receipt of the reference, it was numbered as ID No. 143/2001 and notices were issued to both the Workman and the management.

- Before unfolding the factual matrix of the instant industrial dispute it would be apposite to have a bird eye view of a chequered history of the instant industrial dispute. Earlier instant industrial dispute along with the batch cases was decided by this Tribunal vide common award dated 17.5.2005 and the reference was answered in favour of That said common award dated 17.5.2005 was challenged by the the Respondent and against the Workman. aggrieved Workmen in various Writ petition No.6470/2014 along with batch of writ petitions before the Hon'ble High Court of Andhra Pradesh and Hon'ble High Court vide its' judgement dated 23.6.2014 allowed all batch of writ petitions and set aside the common award dated 17.5.2005 passed in ID No.222 of 2001 and other batch of ID cases by Central Government Industrial Tribunal cum Labour Court, Hyderabad and the Respondent management of State Bank of India was directed to reengage the Writ Petitioners in position, which they have been occupying prior to their termination and further directed to consider their cases for regularization as and when the substantive vacancy arises. This judgement dated 23.6.2014 of Hon'ble High Court of AP, passed in WP No.6470/2014 and batch petitions was challenged by Respondent management before the Hon'ble High Court in Writ Appeal No. 1268 of 2014. The aforesaid Writ Appeals No.1268/2014 and other Writ Appeals were decided by Division Bench of High Court of Andhra Pradesh by a common judgement dated 20.3.2019. Hon'ble High Court in aforesaid Writ Appeal was pleased to pass the order which is extracted as below:-
- " 7. Hearing the learned senior counsel for the SBI and the learned senior counsel for the contesting unofficial Respondents, we see that while the learned single Judge was justified in setting aside the award af the Tribunal, the proper course to be adopted was to remit all the cases to the Tribunal. This we say for reasons more than one. Firstly, in such matters, claims have to be decided on individual basis, as different persons have different claims as to the length of officiation or discharge of duties and functions; quality of engagement, drawings, accounting of the post for each one of them, who have worked etc. All these issues will not be the same in all the cases. Therefore, each case ought to have been directed to be decided by the Tribunal afresh on individual basis. The second and most important aspect is the learned single Judge has in one go ordered re-employment of all the workmen. This is not a relief that could have been granted without answering the individual issues; each issue relating to each case could not have been decided by the writ Court within the format of its adjudication procedures and scope. The adjudicating body, which has to do that activity, is the Industrial Tribunal. Therefore, we are of the view that while we would sustain the order of the learned singe Judge insofar as it interfered and sets aside the award of the Tribunal, the further findings and directions, issued through the impugned order have to go and the individual cases have to be sent back for consideration of the Tribunal. Such further procedure before the Tribunal will have to be carried forward with the materials already on record and also by affording an opportunity to the persons, who have claims as well as the management to place their rival contentions and further material before the Tribunal. The learned counsel appearing for the workmen are justified in pointing out that enormous delay has already happened and further action by the Tribunal in this line may be expedited.
- 9. In the result, these writ appeals are ordered;
- (1) affirming the impugned common order of the learned single Judge to the extent it sets aside the common award dated 17.05.2005 of the Industrial Tribunal;
- (2) the further findings and directions issued through the impugned common order are vacated:
- (3) all the matters shall be remitted to the Industrial Tribunal with a direction to dispose of them within an outer limit of five (5) months from the date of receipt of a copy of this order; and,
- (4) the parties to make appearance before the Tribunal on the given date."

Thus, in view of the above direction of Hon'ble High Court of Andhra Pradesh in W.A.No.1268 of 2014 and batch cases. This Tribunal has taken up the matter of industrial dispute for hearing and deciding it afresh in view of the

aforesaid guidelines laid down by the Hon'ble High Court in Writ Appeal No.1268/2014 vide judgement dated 20.3.019.

- 3. The factual matrix of instant industrial dispute as narrated by the Workman in his claim statement are that, the Workman joined in the service of the management institution as Messenger from 1988 to 1997, and has rendered unblemished service spreading over a period of about 9 years. The Respondent has terminated services of Workman by oral orders with effect from 1.4.1997. Further, it is submitted that the management of Respondent bank decided to give a chance to temporarily employed personnel "found suitable for permanent appointment" by wait- listing them by offering permanent appointment or waitlisting till such opportunity arises.
- 4. That on 17.11.1987 a settlement was reached between All India State Bank of India Staff Federation and the Management of State Bank of India settlement one, under this settlement three categories of employees were listed. That is, A) those who have completed 240 days in 12 months or less after 1.7.1975. B) those who have completed 270 days in any continuous block of 36 calendar months after 1.7.1975. C) (i) those who have completed minimum of 30 days aggregate temporary service in any calendar year after 1.7.1975 or (ii) 70 days aggregate temporary service in continuous block of 36 months after 1.7.1975.
- The persons who satisfied in all the above 4 categories were to be interviewed by a selection committee and the said selection committee would determine the suitability of the said candidate for permanent appointment. Therefore, the bank prescribed certain qualifications and from among the candidates satisfying the qualifications the suitable candidates were enlisted by a selection committee. The Clause 7 of the said agreement provided with the selected candidate would be wait listed in order of their respective categorization and the selected panel would be valid upto December, 1991. Clause 10 of the settlement specifically provided that henceforth. "there will be no temporary appointments in the subordinate cadre", except on a restrictive basis in the specified category, "from amongst empanelled candidates as per existing guidelines of the bank". The Workman further submits that consequent upon the said agreement and the draft, a notification was issued in the newspapers. The last date for responding to the advertisement was 30.8.1988. A written examination followed by viva-voce in May, 1989 was held. A selected panel was prepared, as per Clause 7 of the agreement, ie. Settlement No.1, the selected panel was to be valid upto December, 1991, the Workman submits that circular was issued on 26.4.91 by the said letter it is mentioned that the terms of the agreement dated 17.11.87 was modified vide second agreement dated 16.7.88 was entered into between the parties. In terms of the said agreement a chance was to be given, "to all eligible temporary employees for permanent appointments. The appointments were against the vacancies likely to arise during the years 1995-96, circular made it clear that in view of the enormity of the problem an extension of the currency of the panel, eligible temporary employees who have been empanelled could not appear in the earlier interviews and have been pursuing their cases thereafter, "will be given another chance to appear for interview".
- 6. Workman submits that there were total five settlements. The settlement dated 17.11.87 is the 1st settlement (Ex M1), settlement dated 16.7.88 is 2nd settlement (Ex M2), settlement dated 27.10.88 is the 3rd settlement (Ex M3), then settlement dated 9.1.91 is 4th settlement and settlement dated 30.7.96 is 5th settlement (Ex M6). In between there is minutes of conciliation proceedings dated 9.6.95 marked as Ex M5. That due to all these settlements which were extended by subsequent settlements thereby created reasonable expectations in the list of the selected candidates arose with that it's a question of time their appointments or services would be regularized in the services of the bank. The Workman was working with the bank on temporary basis was under the bonafide hope that sooner his services will be regularized with the bank. He is thereby closed all his options elsewhere. It is needless to point out that employing person to whom hope of employment in substantial terms was made is a facet of Article 21 of the Constitution of India.
- Further Workman submits that the Government of India issued Circular No. F-3/3/104/87-IR, dated 16.8.1990. Under said circular the chief Executives of all public sector banks including the Management herein were specifically instructed that until the problem of existing temporary employees is fully resolved, no bank is permitted to make any permanent appointments. That some of the persons similarly situated like this Workman aggrieved by the inaction on the part of the management of the bank is not regularizing their services from out of the selected panel and not clearly focusing the vacancy position, filed W.P. No. 4194/97 before Hon'ble High court of A.P. It is specifically averred in the said writ petition that the Management of the bank had failed to implement the settlement and that it violates the various fundamental rights guaranteed under the constitution of India. The Hon'ble High court of A.P.. by order dated 5.3.97 directed the bank to implement the settlement as amended from time to time. It also directed the bank to carry out the terms of settlement before the expiry of March, 1997. The Hon'ble High Court also recorded finding that the Bank cannot escape its liability of enforcement of the Settlement. In view of the directions given by the High Court all candidates whose names appeared in the select panels prepared on the basis of the agreement entered into on 17.11.87 under which the panel was valid upto December, 1991, and on the basis of a settlement dated 27.10.1988 whereby the panels were made alive upto 31.3.1997 under which the panel was valid upto December, 1999. The other agreement dated 16.7.1988 under which the panel was valid upto 1992 and on the basis of the settlement dated 27.10.1998 whereby the panels were made alive upto 31.3.1997 were under the bonafide impression that their cases will be considered for regularization and were living on the basis of the said reasonable

expectation. Unfortunately, contrary to the aforesaid directions given by the High Court and contrary to the settlements entered into between the parties, the bank issued proceedings dated 25.3.1997, dated 27.3.1997 and 31.3.1997 instructing the various authorities of the Management not to continue the temporary employees those who are in services of the bank from 1.4.97. The said order was followed by the Management. Aggrieved by the said action the Workman herein and similarly situated candidates have filed a writ petition before the Hon'ble High Court and by way of Writ Petition No.9206/97 seeking a declaration that the proceedings issued by the Deputy General Manager and the Assistant General Manager (Respondents 3,4 and 5 therein) on 25.3.97, 27.3.97 and 31.3.97 as illegal and also non-continuance of the Workmen therein in service by absorbing them in the services of the bank as violative of Section 2(p) and 18(1) read with Rule 58 of Central Rules and sought for specific direction to the bank to absorb them in service.

- 8. Further, Workman submits that in the counter affidavit filed in Writ Petition No. 9206/97, the bank has submitted that it has about 805 branches in Andhra Pradesh alone. It has stated that due to exigencies of circumstances and on account of the urgent need in its banks, it employed temporary employees in subordinate cadre. It is pertinent to mention that it does not state the urgent or need or the nature of temporary employees that it had engaged. Enquiry into the same would reveal that the stand taken by the bank either on the ground of urgent need or of temporary employees is a façade to perpetuate unfair labour practice. It is designed to on the one hand, keep the employed in the erroneous zone of hope and on the other to ensure that benefits that a model employer will extend under various statutes to its employees is not required to be borne out by the bank. A reading of the counter affidavit would show that the bank would opines that being just fair and reasonable are which obviously is reprehensible and is a facet of unfair labour practice.
- 9. The Workman submits that the bank had referred in its counter affidavit to three settlements dated 17.11.87, 16.7.88 and 27.10.88. The bank in the guise of extending the benefits of the circular of Government dated 16.8.90 stated in its counter affidavit that as follows:

"Government of India, vide its letter dated 16.8.1990, issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of the approach paper on the issue provided by a committee constituted in this regard. The Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper.

The approach paper specified that the cases of temporary employees who had put in not less than 240 days of temporary service in 12 consecutive Months and who are entitled to benefit of Section 25-F may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired, they could enter into a conciliation settlement with the representative union. Para 6(h), it is mentioned that only those temporary employees who had put in temporary service of 90 or more days after 1.1 1982 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 or more days, the bank by way of further concession entered into settlements Even in respect of those who had put in less than 90 days. As such, it could be Seen that the settlements are more beneficial to the temporary employees concerned. The approach paper also specify at para 6(c) that the banks would provide one time opportunity to all the temporary employees and for that purpose temporary employees worked in the bank on or after 1.1.1982 could be considered for re-employment in terms of the scheme. The Respondents have gone further wherein even persons working after 1975 were also considered.

As could be seen from the above, there was a genuine effort on the part of the Respondent bank to provide permanent employment for as many as possible subject to availability of the vacancies.

It is further submitted that at para 6(k) of the approach paper, it was made clear that this would be one time exercise in full and final settlement of all the aims and disputes for the past period in respect of temporary workmen covered by the settlement. This would mean that the Government of India guidelines would cover only those persons who were temporarily employed for the period specified therein and not otherwise. As such, it is submitted that the Respondents have not only followed the Government of India guidelines but in fact covered cases of the employees who had worked for less than 90 days. As such, question of violation does not arise and in any case those were only broad guidelines and not directives".

The Workman submits that the bank also referred a subsequent settlement dated 9.1.1991 wherein there is a clause to the effect- that the panel of temporary employees and the panel of daily wage employees will be operated to a particular period. Therefore their cases will not be considered. The Management herein relying upon this settlement in their impugned action. It is submitted that even the settlement dated 9.1.1991 will not empower the management to terminate the services of the temporary employees who are working in the bank services like the Workman herein as it does not specify the termination of the employees. In fact there are so many vacancies wherein the Management has engaged several new persons as temporary messengers/ attendars/ sweepers etc., even after the judgment of Hon'ble High Court without considering the cases of the similarly situated candidates like the Workman herein. It is submitted inspite of engaging fresh candidates as is now being done by the Management they would have continued

the similarly situated candidates like the Workman herein in the services of the bank and consider their cases for absorption in view of the circulars issued by Central Government as well as the directions of this Hon'ble Court in Writ Petition No.4194/97, dated 5.3.97. In view of the circulars issued by the Central Government, the Management should not have relied upon the settlement dated 9.1.1991. Hence, the impugned action of the Management is illegal, unjust, violative of fundamental rights such as Articles 14,16 and 21 of the Constitution of India.

- 11. The Workman submits that in W.P. No.4194/97 filed by the union of temporary employees where in they have complained about the non- implementation of the settlements arrived between the parties and sought for absorption. Such employees in the bank services on permanent basis before the date fixed for carrying out the terms of settlement, the Court held that the members of the union had been empanelled in the list, they were not regularized and the time was going to run out to the near future and the Respondent bank and its officers cannot escape from the liability of enforcing the settlement which has been reached and therefore directed that the bank and the officers shall implement the settlement dated 17.11.87 as amended from time to time before the expiry of 31.3.97.
- 12. Further, it is submitted that in the clause of Settlement it is specifically mentioned that the workmen to be absorbed/appointed in the bank prohibiting any temporary appointments subsequent to the date of settlement even the authorities want to make temporary appointments that should be made only from among the empanelled can be appointed either for temporary vacancy or permanent vacancy except from among the empanelled candidates like the Workman and that should be continued till they are absorbed. The management committed unfair labour practices and terminated the services of the candidates with effect from 1.4.1997 which is arbitrary, discriminatory, contrary to their own guidelines and violative of the constitutional provisions which are guaranteed in Chapter -III of the Constitution of India.
- 13. The Workman submits that it is strange as to how the panels were allowed to lapse by a so-called Memorandum of Understanding dated 25.2.1997, that the action of terminating such employees like the Workman by virtue of an impugned oral proceedings without implementing the settlement would be illegal and unfair labour practice which cannot be allowed to be perpetuated. That the discontinuance of the Workman after 31.3.97 who had served in the bank in any capacity amounts to retrenchment. It could not have been done without any notice and it violates Sec.25FF of the Industrial Disputes Act, 1947 and the said action is violative of principles of natural justice guaranteed under Chapter III of the Constitution of India. This amounts to retrenchment without one month's notice and taken in view of such notice. Thus, the main proceedings issued by the Respondent is without jurisdiction and is arbitrary, illegal and therefore liable to be quashed. That the alleged Memorandum of Understanding dated 27.2.97, Ex.M5 does not own any legal entity, as the said Memorandum of Understanding is not published anywhere to brought to the notice of the Workman whose rights are being affected. It is submitted that Management did not adhere to the procedure envisaged by the Central Government in its' instructions dated 16.8.90 in the year 1995. The same was not followed in the year 1997 despite there being vacancies. management has followed the procedure of calling candidates through Employment exchange instead of giving chance to the empanelled candidates like the Workman here. It is pertinent to mention here that the Respondent Management sent letters to the all similarly situated candidates like the Workman in the month of June, 1997. subsequent to the passing of impugned termination orders. After knowing the facts that the candidates are litigating, the Management refused to engage these candidates. It is once again reiterated that the panels are meant for absorption but not for termination. It was the duty of the Management to engage the empanelled candidates like the Workman even in temporary vacancies till they are absorbed permanently in regular vacancies. Hence, the action of the Respondent Management terminating the services of the Workman by oral order dated 31.3.97 is unjust, illegal, violative of principles of natural justice and hence, the Management be directed to reinstate and absorb the Workman and to grant all incidental and consequential benefits.
- 14. Per contra, Respondent had filed counter and made a contentions that the reference is not tenable and contrary to the provisions of I.D. Act, 1947. Respondent submitted that to tide over severe sub-ordinate staff constraints which arose out of leave vacancies, exigencies, etc., and also owning to the restrictions imposed by the Government of India/Reserve Bank of India on intake of staff, the Respondent bank used to engage sub-ordinate staff like messengers, sweepers, sweeper cum water boys, etc., depending on the availability of work on purely temporary basis for the smooth and uninterrupted functioning of the branches. It is submitted that the All India State Bank of India Staff Federation which represents majority of the employees in the State Bank of India comprising about 98% of the work force as its' members espoused the cause of temporary employees who have put in less than 240 days of temporary service in 12 calendar months in the bank and who were ineligible for any protection under Industrial Disputes Act, 1947 to give a chance for being considered for absorption and permanent appointments.
- 15. Discussions were held and on 17.11.1987 an agreement was signed between the federation and the Management bank under Sec. 2(p) read with Sec 18(1) of the Industrial Disputes Act, 1947 read with Rule 58 of Industrial Disputes (Central) Rules 1957. A copy of the said settlement dated 17.11.87 which may be herein after referred as first settlement is filed and 4 categories were made as it has already been mentioned in the claim statement above, it need not be repeated here. In the first settlement, it was agreed that the temporary employees as categorized would be given a chance for being considered for permanent appointment in the bank's service against the vacancies

which are likely to arise during the period 1987 to 1991. On 16.7.88 second settlement was arrived between the Federation and the Bank whereby it was agreed to substitute the period of consideration of vacancies as 1987 to 1992 in place of 1987 to 1991 as contemplated under the first settlement dated 17.11.1987. This is the second settlement. A 3rd settlement was entered into on 27.10.88 and it was agreed that the bank's service against the vacancies likely to arise from 1988 to 1992 was to be considered. Government of India vide its letter dated 16.8.90 issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of approach paper on the issue provided by a committee constituted in this regard. Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper. The approach paper specified that the cases of temporary service in 12 consecutive months and who are entitled to benefit of Sec.25F of the Industrial Disputes Act, 1947 may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired they could enter into a conciliation settlement with the representative union. In para. 6(h) it is mentioned that only those temporary employees who had put in temporary service of 90 days or more days after 1.1.82 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 days or more days, the bank by way of a further concession entered into settlements. Even in respect of those who had put in less than 90 days and also the bank went a step further and said those persons who are working after 1975 were also considered. Hence, there was a genuine effort on the part of the Respondent bank to provide as many as possible jobs subject to the availability of the vacancies. However, para 6 (k) of the approach paper made it clear that it is a one time, exercise in full and final, settlement of all the claims and disputes for the past period, in respect of temporary workmen covered by the settlement. Another settlement was entered on 9.1.91 herein after referred as 4th settlement and the time limit was extended upto 1994 and separate panel was prepared for temporary employees, casual/daily wagers. It was agreed that while vacancies arising between 1988 to 1994 in respect of temporary employees and in respect of casual/daily wagers, they can be considered for the vacancies arising between 1995-96 only.

- It is submitted that the administrative set up of the Hyderabad Local Head Office comprises of four Zonal Offices (Zones) at Hyderabad, Vijayawada, Visakhapatnam and Tirupathi covering all the Districts of Andhra Pradesh. In terms of the settlement the Management after following the procedure laid down therein prepared the panels of qualified candidates of temporary employees denoted as 1989 panel and also panel of casual/daily wagers denoted as 1992 panel for giving a chance for being considered for permanent absorption. These panels were prepared zone-wise separately for messengers and non-messengers in the descending order of temporary service put in by the candidates during the stipulated period i.e., 1.7.1975 to 31.7.1988. That the Federation approached the Regional Labour Commissioner(C) for implementation of bi-partite settlement in respect of absorption of temporary employees. The Regional Labour Commissioner(C) conducted conciliation proceedings and an agreement was arrived between the Federation and the bank. It was agreed that it would be kept alive upto March, 1997. A copy of the conciliation proceedings dated 9.2.1995 signed by the parties is filed as material paper. A settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Sec.2 (p) read with Sec.18(1) of the Industrial Disputes (Central) Rules, 1957, which is hereinafter called as 5th settlement. That on 27.2.1997 a Memorandum of understanding was also signed by the federation's affiliate and the bank Management recording the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by Central Office and thereby 403 messengerial vacancies were sanctioned. It was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time nonmessengerial staff in the usual manner and the agreement was reached accordingly. It was agreed between the Federation's affiliate and the Management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers/casual employees would lapse on 31.3.1997. That as agreed upon vacancies were filled from the panels. The Workman who has put in an aggregate temporary service of less than 240 days in a continuous block of 12 months period during 1.7.1975 to 31.7.1988 has no right to seek a direction to consider his candidature for absorption in the Management bank under any rule/law except under the settlement entered into thereon.
- Respondent contended that, in fact, the case of the Workman can be considered under all the five settlements having got his case considered under provisions of these settlements. All the other provisions and terms of the settlements are also binding on him/her. The Management bank has not violated any of the provisions of the terms of the said settlement. That the very preparation and maintenance of panel is in compliance of the terms agreed under these settlements. These settlements were time bound and they ceased to exist on 31.3.1997. That the bank has never promised that all the candidates in the panel will be absorbed. In the advertisement itself it was made clear that candidates will be considered for absorption in the vacancies that may arise upto 1992. Keeping alive the panels after 31.3.1997 is contrary to the settlements arrived between the State Bank of India Staff Federation and the Management bank. That the settlements are binding on the parties. The Workman is also bound under the terms of the said settlement. The settlement does not suffer from any ambiguity as their language is very clear. The right under the settlements is to give them a chance to be considered for future appointment in the bank's services against the vacancies likely to arise. The settlements were effected to balance the expectations of the temporary employees to be

absorbed in permanent service as against the constitutional rights for all eligible persons to be considered for employment every time a vacancy arises. That the alleged dispute including the demand for reinstatement has to be decided in this context. It is submitted that the period of panel list got expired on 31.3.97 and it is an integral term of the settlement and cannot be modified in any proceedings under the law. These temporary employees who unfortunately could not be accommodated for want of vacancies have no further rights to be considered for regularization. That the Hon'ble High Court in WP No.12964/94, held as follows, "It is needless to state that the settlement arrived at between the All India State Bank of India Staff Federation which, is the majority union and the bank Management is binding on the Workmen also. It is not at all the case of the Workman that any of the terms of the settlement has been violated by the bank's Management. If the Workman had worked in the bank on part-time basis before 31.5.94, that itself would not vest in him a right to claim that his services should be regularized on permanent basis against a full time cadre post. The claim put forth by the Workman in the present petition is therefore misconceived and not tenable. However, it is open to the Workman to claim any right which flows from the settlement between the union and the bank Management. As already pointed out that it is not the grievance of the Workman that some right which has flown from the settlement in favour of the Workman has been denied by the bank Management. Therefore, I do not find any ground, let alone substantial ground, to grant the kind of relief sought for by the Workman. Writ Petition fails and is accordingly dismissed. No costs."

- 18. Further, it is contended that if the panels were not lapsed at the end of designated period and allowed to be continued it would result in making the contracts of temporary employment indirectly permanent through back door entry, which would not only be contrary to the settlements but also to Articles 14 and 16 of Constitution of India and deprive the chances of original claimants who would Come through proper recruitment procedure. As their rights have been crystallized by operation of the settlements. Hence, there is no question of any Legitimate expectation being violated.
- 19. Similarly placed ex-employees filed WP No.9206/1995 and the batch before the Hon'ble High Court of A.P. and the learned Single Judge allowed the Writ Petitions. Aggrieved by the same WA No.86/98 and the batch was filed and the Division Bench set aside the order of the Single Judge. Thereafter the ex-temporary employees filed Special Leave Petition No.11886-11888 of 1998 before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court of India also dismissed the SLP. Therefore reference to the Judgement of the Learned Single Judge in WP No.9206/97 is of no consequences as the same has already been set aside. The observations made in the Judgements cannot be relied upon for any purpose what so ever. The question of operation of Sec.25F would not come into play. Further the issue is covered by various Judgements of Hon'ble Supreme Court of India and various Hon'ble High Courts. Hence, the reference may be ordered that the Workman is not entitled for any relief.
- 20. In order to fortify his claim Workman has examined himself as WW1 and also filed documents in evidence which has been exhibited as Ex.W1 to W9. Further, the Workman has filed photocopies of documents in support of his claim which are discussed as under:-

Ex.W1 is the service certificate issued by the Respondent according to this document the Workman has worked with the Respondent branch as temporary messenger for total 55 days this certificate was issued on 21.7.1992. Further, Ex.W2 is the advertisement and Ex.W3 is the intimation for interview which is nothing to do with the proof of working days. Ex.W4 is letter dated 12/1/1993. Further, Ex.W5 is a certificate dt.16.5.1994 showing that WW1 has worked as a temporary messenger at the branch for a period of 198 days with effect from 12.10.1993 to 11.5.1994. Further Ex.W6 is another certificate dt. 3.4.1997 showing that WW1 has worked as a temporary messenger at the branch from 4.7.1995 to 23.1.1996. Further, Ex.W7 is another certificate showing that WW1 has worked as a temporary messenger at the branch with effect from 12.8.96 to 26.2.97. Ex.W8 is requirement sent to the Employment Exchange for the vacancies dt.8.4.1999. Ex.W9 is a circular letter dated 14.7.1999 issued by the General Manager for compliance to issue to all Branch Managers of Hyderabad circular for compliance and sought the report/objections strictly.

21. On the other hand, Respondent has examined witness MW1 Sri Alluru Rama Rao and this witness has exhibited 12 documents, marked as Ex.M1 to M12. The details of these documents are as follows:-

Ex.M.1 is the Settlement dated 17.11.1987. Ex.M2 is the Settlement dated 16.7.1988. Ex.M3 is the Settlement dated 27.10.1988. Ex.M4 is the Settlement dated 9.1.1991. Ex.M5 is the Minutes of the conciliation proceedings dated 9.6.1995. Ex.M6 is the Settlement dated 30.7.1996. Ex.M7 is the Memorandum of Understanding dt. 27.2.1997. Ex.M8 is the Particulars of 1989 Messengerial Panel. Ex.M9 is the Particulars of 1989 Non-Messengerial Panel. Ex.M10 is the Particulars of 1992 General Attendant Panel. Ex.M11 is the Judgment of Hon'ble High Court of A.P. in Writ Appeal No.86/98 dt.1.5.1998. Ex.M12 is the Judgment of Hon'ble Supreme Court of India in SLP No. 11886-11888 of 1998 dt.10.8.1998.

- 22. Apart from afore mentioned documents, Learned Counsel for Workman has also filed a long list of various judgements of Hon'ble Supreme Court as well as Hon'ble High Court, which we will discuss at appropriate place in this Award.
- 23. Heard the argument of Learned Counsel for Workman as well as for Respondent.

- 24. On the basis of rival pleadings of both the parties and submissions made by the Learned Counsel for both the parties, following points arise for determination in the industrial dispute:-
 - I. Whether the 1st settlement dated 17.11.1987, 2nd settlement dated 16.7.1988, 3rd settlement dated 27.10.1988, 4th settlement dated 9.1.1991 and 5th settlement dated 30.7.1996 entered into between State Bank of India and All India State Bank of India Staff Federation and also Memorandum of Understanding are binding upon both the parties?
 - II. Whether the action of State Bank of India, Nacharam branch in terminating the services of Workman Sri Y.S. Rajkumar, a Non-Messenger with effect from 31.3.1997 is justified?
 - III. Whether the Workman is entitled for absorption on permanent post in the Branch of Respondent management as per averments made by him in the claim statement?
 - IV. To what relief if any the Workman is entitled for?

Findings:-

25. Point No.I:- Undisputedly settlements dated 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 and 30.7.1996, minutes of conciliation proceedings and memorandum of understanding dated 27.2.1997 were executed between the State Bank of India and All India State Bank of India Staff Federation under section 2(p) and 18 (1) of I.D. Act, 1947 read with Rule 58 of Industrial Disputes (Central Rules), 1957.

Section 2(p) of the Industrial Disputes Act, 1947 as follows:-

(p) "settlement" means a settlement arrived at in the course of conciliation proceeding and includes a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to an officer authorised in this behalf by the appropriate Government and the conciliation officer;

Section 18(1) provides as follows:-

- 18. Persons on whom settlements and awards are binding.
- [(1) A settlement arrived at by agreement between the employer and Workman otherwise than in the course of conciliation proceeding shall be binding on the parties to the agreement.

Therefore, in view of the provision contained u/s.18 (1) I.D. Act, 1947, terms and conditions enumerated in the aforesaid settlements are binding on the parties to the agreement. The Learned Counsel for Workman has argued that the Workman after going through the selection procedure has successfully been listed in the panel for appointment on the permanent basis in the Respondent management and the empanelled list has to be valid till last person in the empanelled list is appointed on permanent basis. But the impugned order dated 25.3.97, 27.3.97 and 31.3.97, has been issued by Respondent management thereby the services of the Workman has been terminated and the said order is not in consonance of the terms of the agreement entered into between the parties. Further, Workman submits that the Respondent in the 5th settlement has mentioned the date i.e., 31.3.1997 for lapse of empanel list which is illegal and that is not binding upon the Workman. The condition of lapse of empanelment list on 31.3.97 incorporated in the aforesaid 5th settlement, is arbitrary and illegal.

26. The perusal of the impugned order dated 25.3.1997 goes to reveal that the Chief/Branch Manager, SBI Zonal Office has issued the letter to all the branches with regard to the subject not to make any temporary appointments in the Branch in messengerial category from 1.4.1997. The extract of the said letter is given below:-

"We have been advised by the Deputy General Manager, Zonal Office, Hyderabad that as both the panels of temporary employees of 1989 and daily wagers/casual labours of 1992 will lapse by 31.3.1997, it has been decided by Central Office not to make any temporary appointments in messengerial category from 1.4.1997."

Thus, from the contents of the aforesaid letter, it manifest that Head Office of State Bank of India vide letter dated 25.3.1997 has issued direction to all its branches not to make any temporary appointments in messengerial category from 1.4.1997 due to reason of lapse of both panels i.e., 1989 & 1992 on 31.3.1997 as per terms of settlements entered into by both parties. Further the contents of the subsequent letter dated 27.3.1997 issued by Respondent Management is also direction to Branch Manager, State Bank of India not to make any temporary messengerial category appointment with effect from 1.4.1997 and it has also been communicated to all concerned that the panels of temporary employees and daily wagers maintained by Zonal offices stand lapsed from 31.1.1997. Further, office order dated 31.3.1997 has been issued by Respondent management that goes to reveal that the said office order has been issued to this effect that, "Consequent on absorption of temporary employees in permanent cadre, it has been decided by the competent authority that no one onwards, no further daily labour or temporary employees/appointments should be resorted to/engaged/employed." Therefore, it reflects from the contents of the aforesaid orders that the temporary appointment in messengerial category and daily labour has been stopped by the Respondent management with effect from 1.4.1997 because of the lapsed of panel of temporary workers and daily

wagers by 31.3.1997. The agreement for lapse of both the panels on 31.3.1997 is contained in the 5th settlement which has been arrived at between the parties on dated 30.7.1996 with the consensus of both the parties. Therefore, Workman can not challenge the terms and conditions contained in settlement dated 30.7.1996 regarding lapse of panel on 31.3.1997 as agreed between State Bank of India and State Bank of India Staff Federation. As per provision contained u/s.18(1) of I.D. Act, 1947 the said Agreement dated 30.7.1996 is binding on both the parties.

In the case of Allied Sales Corporation Secunderabad vs. The Authority Under Andhra Pradesh..... 1990 II LLJ 510 AP para 414, Hon'ble Court have held:-

"4. There was a settlement between the Management and the workmen under <u>Section 18(1)</u> of the Industrial Disputes Act on 25th April 1983 under which the age of superannuation of the workmen was fixed at 55 years. The settlement was to be in force upto 30th June 1986 and the next settlement, incorporating practically the same terms, was again entered into on 4th February 1987 under <u>Section 18(1)</u> of the Industrial Disputes Act. There is no dispute that these settlements are under <u>Section 18(1)</u>.

14. Now the Authority constituted under Section 41(1) of the Act is an authority with very limited jurisdiction. It can only decide in the first appeal whether a termination by the management is valid or not and is within the parameters of Section 40 of the Act. The said Authority, in our view, has absolutely no jurisdiction to decide whether a settlement entered into under Section 18(1) of the Industrial Disputes Act between the representatives of the Workmen and of the Management, is vitiated by undue influence or misrepresentation or coercion on the part of the Management. The Authority, namely, the Assistant Commissioner of Labour, was never intended by the A.P. Legislature to have jurisdiction to go into the question of the validity of a settlement arrived at under Section 18 of the Industrial Disputes Act by an Industrial Court. That Parliament has, in fact, constituted Industrial Courts under the Industrial Disputes Act, with extensive powers cannot be disputed. What we mean to say is that the Authority under Section 41(1) of the A.P. Act has no jurisdiction what-so-ever either to question or to decide about the validity of any such settlements. If parties to a settlement have a grievance about the validity of a settlement, it is for them to agitate the matter before the appropriate forum and they cannot ask an Authority constituted under Section 41(1) of the A.P. Shops and Establishments Act, 1966 with limited jurisdiction, to go into any such question and, that too, incidentally while deciding whether retirement as per the contract of employment, is legal or not."

It is not the case of Workman that aforesaid settlements are vitiated by undue influence or misrepresentation or coercion on the part of the management. If the Workman feeling aggrieved by any terms of settlement/ agreement on the aforementioned grounds then he can challenge of settlement before a competent authority under the Act, 1947. But here in the instant matter it is not a case of Workman that aforementioned settlement has been entered into between the parties on the ground of undue influence or misrepresentation or coercion. Therefore, Workman is barred to raise any objection in respect of fixing the date of lapse of both panels on 31.3.1997 as agreed between both the parties and Workman can not challenge any terms of said Agreement.

Further in the case of Herbertsons Limited Vs. Workmen of Herbertsons Limited and Ors, 1977 AIR 322, Hon'ble Supreme Court have held:-

The Tribunal thought that the question of the quantum of membership of the 2nd Respondent did not call for a finding at all in view of 1his Court's order. As observed above that was not a correct assumption. On the other hand, we feel that this view of the Tribunal has led it to approach the matter in an entirely erroneous manner. The Tribunal is, rightly enough, conscious that under section 18 (1) of the Industrial Disputes Act the settlement was binding on the company and the members of the 3rd Respondent union. Even so, the Tribunal devoted nearly half of its order in scanning the evidence given by the company and Respondent No. 3 to find out whether the terms of the settlement had been explained by the President of the union to the workmen or not and whether the workers voluntarily accepted the settlement knowing all the "consequences". This to our mind is again an entirely wrong approach.

"When a recognised union negotiates with an employer the workers as individuals do not come into the picture. It is not necessary that each individual worker should know the implications of the settlement since a recognised union, which is expected to protect the legitimate interests of labour, enters into a settlement in the best interests of labour. This would be the normal rule. We cannot altogether rule out exceptional cases where there may be allegations of mala fides, fraud or even corruption or other induce- ments. Nothing of that kind has been suggested against the President of the 3rd Respondent in this case. That being the position, prima facie, this is a settlement in the course of collective bargaining and, therefore, is entitled to due weight and consideration.

It is not possible to scan the settlement in bits and pieces and hold some parts good and acceptable and others bad. Unless it can be demonstrated that the objectionable portion is such that it completely outweighs all the other advantages gained the Court will be slow to hold a settle- ment as unfair and unjust. The settlement has to be accepted or rejected as a whole and we are unable to reject it as a whole as unfair or unjust. Even before this Court the 3rd Respondent representing admittedly the large majority of the workmen has stood by this settlement and that is a strong factor which it is difficult to ignore. As stated elsewhere in the judgment, we cannot also be oblivious of the fact that all workmen of the company have accepted the settlement. Besides, the period of settlement has since expired and we are informed that the employer and the 3rd Respondent are negotiating another settlement with further

improvements. These factors, apart from what has been stated above, and the need for industrial peace and harmony when a union backed by a large majority of workmen has accepted a settlement in the course of collective bargaining have impelled us not to interfere with this settlement. That being the position, we unhold the settlement as fair and just and order that the award of the Tribunal shall be substituted by the settlement dated October 18, 1973. The said settlement shall be the substituted award. The appeal is disposed of accordingly. There will be no order as to costs."

Therefore, in view of the law laid down by the Hon'ble Apex Court as discussed above, the contention of the Workman that the date fixed for lapse of empanelled list on 31.3.1997 for appointment to the permanent post vide 5th Settlement dated 30.7.1996 is arbitrary, illegal is not untenable. The recognized union of Workmen has negotiated with the Respondent Bank Management representing large number of Workmen and the Workman as individual do not come into picture. Workman in the instant case has work as temporary Workmen in the Respondent Branch and in response of Notification he had applied for inclusion of his name in the panel and he was selected for inclusion his name in the panel list to be utilized for absorption of such Workman to permanent post in order of their seniority in the list. The Settlement dated 30.7.1996 between State Bank of India and All India State Bank of India Staff Federation under Sec.2(p) and Sec.18(1) of I.D. Act, 1947 has clearly provided as regard non-messengerial position and it is agreed that all such posts sanctioned fallen vacant upto 31.3.1997 shall be filled before empanel list is allowed to lapse. Thus, in view of law laid down by the Hon'ble Apex Court, in the instant case, Agreement dated 30.7.1996 was entered into between both the parties in respect of lapsing of the both the panels on 31.3.1997 and absorption of the Workmen from panel list was subject to availability of vacancy of post likely to arise upto 31.3.1997, have a binding force on Workman as well as management of State Bank of India in view of provision contained under section 18 (1) of I.D. Act, 1947.

Thus, Point No.I is answered against the Workman and in favour of the Respondent.

- **27. Point No.II**:- Firstly, it is submitted on behalf of the Workman that the Respondent has terminated his services by oral order on 31.3.1997 without issuing any notice or paying any salary or compensation in lieu thereof. Therefore, the termination order of the Workman from service is in violation of provision contained Under Section 25 F of I.D. Act, 1947. Therefore, the order is liable to be set aside.
- 28. On the other hand, Respondent counsel contended that Workman has not worked for 240 days in any preceding calendar year. Therefore, reference of the industrial dispute is not relevant. In this context, the Workman has examined himself as WW1 who has reiterated that Workman has been terminated from service by Respondent on 31.3.1997 without notice of salary or compensation in lieu thereof. Before examining the claim of the Workman on merit it would be apposite to reproduce the provision contained under section 25 F:-

Section 25F provides:-

Conditions precedent to retrenchment of workmen.- No Workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

- (a) the Workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the Workman has been paid in lieu of such notice, wages for the period of the notice:
- (b) the Workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service] or any part thereof in excess of six months; and
- (c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette].

Compensation to workmen in case of transfer of undertakings.

Section 25B defines the term continuous service which provides

Definition of continuous service.- For the purposes of this Chapter,--

- (1) a Workman shall be said to be in continuous service for a period if he is, for that period, in uninterrupted service, including service which may be interrupted on account of sickness or authorized leave or an accident or a strike which is not illegal, or a lock- out or a cessation of work which is not due to any fault on the part of the Workman;
- (2) where a Workman is not in continuous service within the meaning of clause (1) for a period of one year or six months, he shall be deemed to be in continuous service under an employer--
- (a) for a period of one year, if the Workman, during a period of twelve calendar months preceding the date with reference to which calculation is to be made, has actually worked under the employer for not less than--
- (i) one hundred and ninety days in the case of a Workman employed below ground in a mine; and
- (ii) two hundred and forty days, in any other case;

In order to prove the fact of 240 days of service within 12 months of a calendar year just preceding from the date of termination, the initial burden of proof lies upon the Workman and the Workman has to prove this factum by adducing his oral as well as documentary evidence in support of his claim.

Further, how to calculate 240 days of service by the Workman in a calendar year. In this context the reference of decisions of Hon'ble Supreme Court is relevant and the same are discussed below:-

In Rajasthan State Ganganagar S. Mills Ltd. v. State of Rajasthan and Anr. (2004) Apex Court held:

"It was the case of the Workman that he had worked for more than 240 days in the year concerned. This claim was denied by the appellant. It was for the claimant to lead evidence to show that he had worked for 240 days in the year preceding the date of his termination. He has filed an affidavit. It is statement which is in his favor and that cannot be regarded as sufficient evidence for any Court or Tribunal to come to the conclusion that in fact the claimant had worked for 240 days in a year These aspects were highlighted in Range Forest Officer v. S.T. Hadimani (2002 (3) SCC 25. No proof of receipt of salary or wages for 240 days or order or record in that regard was produced. Mere non-production of the muster roll for a particular period was not sufficient for the Labour Court held that the Workman had worked for 240 days as claimed."

In Municipal Corporation, Faridabad v. Siri Niwas (2004 (8) SCC 195), held "the burden was on the Workman to show that he was working for more than 240 days in the preceding one year prior to his alleged retrenchment." In M.P. Electricity Board v. Hariram (2004 (8) SCC 246) the position was again reiterated in paragraph 11 as follows: "The above burden having not been discharged and the Labour Court having held so, in our opinion, the Industrial Court and the High Court erred in basing an order of reinstatement solely on an adverse inference drawn erroneously.."

In the case of Manager, RBI, Bangalore vs. S Mani (2005) SCC Page 100, the 3 Judges Bench of the Apex Court held that "the initial burden of proof was on the Workman to show that he had completed 240 days of service."

Hon'ble Apex Court in the case of Mohan Lal vs Management BEL 1981 SCC page 225 has laid down the principle that how to count 240 days of service within one year it is held: "Clause (2)(a) provides for a fiction to treat a Workman in continuous service for a period of one year despite the fact that he has not rendered uninterrupted service for a period of one year but he has rendered period of 240 days during the period of 12 calendar service for months counting backwards and just preceding the relevant date being the date of retrenchment. In other words, in order to invoke the fiction enacted in clause (2)(a) it is necessary to determine first the relevant date, ie the date of termination of service which is complained of as retrenchment. After that date is ascertained. move backward to a period of 12 months just preceding the date of retrenchment and then ascertain whether within the period of 12 months, the Workman has rendered service for a period of 240 days. If these three facts are affirmatively answered in favor of the Workman pursuant to the deeming fiction enacted in clause (2)(a) it will have to be assumed that the Workman is in continuous service for a period of one year and he will satisfy the eligibility qualification enacted in Section 25-F"

"14. We have already extracted section 25B since its amendment and the change in language is the legislative exposition of which note must be taken. In fact, we need not further dilate upon this aspect because in <u>Surendra Kumar Verma and Ors. v. Central Government Industrial-cum-Labour Court, New Delhi and Anr., Chinnappa Reddy. J., after noticing the amendment and referring to the decision in <u>Sur Enamel and Stamping Works (P) Ltd</u> case, held as under:</u>

"These changes brought about by Act 36 of 1964 appear to be clearly designed to provide that a Workman who has actually worked under the employer for not less than 240 days during a period of twelve months shall be deemed to have been in continuous service for a period of one year whether or not he has in fact been in such continuous service for a period of one year. It is enough that he has worked for 240 days in a period of 12 months, it is not necessary that he should have been in the service of the employer for one whole year."

In a concurring judgment Pathak J. agreed with this interpretation of section 25B(2). Therefore, both on principle and on precedent it must be held that section 25B(2) comprehends a situation where a Workman is not in employment for a period of 12 calendar months, but has rendered service for a period of 240 days within the period of 12 calendar months commencing and counting backwards from the relevant date, i.e. the date of retrenchment. If he has, he would be deemed to be in continuous service for a period of one year for the purpose of section 25B and Chapter VA."

Thus, in view of the law laid down by the Hon'ble Apex Court as discussed above the initial burden of proof lies upon the Workman to show that he has completed 240 days of the service with the Respondent just preceding from the date of his termination. Further, in respect of the employment of calculating the 240 days service in view of the contents of Section 25-F read with Section 25-B of the I.D. Act, 1947.

29. Now, in view of the provision contained under Section 25 F and law laid down by the Hon'ble Apex Court, we have to examine whether the Workman has discharged his initial burden of proof in respect of his claim of 240 days continuous service in a calendar year just preceding from the date of his termination i.e., 31.3.1997.

In this context, WW1 in his cross examination has stated that,

"I was not sponsored by any employment exchange. I did not undergo regular process of selection before my engagement as temporary attender in the branch." Further, witness states,

"I did not work for 240 days in any year in entire service in the bank."

Thus, it is clear from the testimony of WW1 that the Workman had not worked for 240 days continuously in any 12 months of a calendar year just preceding from the date of his termination in the Respondent bank. Therefore, Workman failed to establish his plea by his oral and documentary evidence that he had worked for 240 days continuously in calendar year just preceding from the date of his termination i.e., 31.3.1997. Thus, the claim of the Workman that he has been terminated by oral order without issuing notice or payment in lieu after termination, in contravention of Section 25 F of Industrial Disputes Act, 1947 is not tenable. However the documents filed by the Workman in support of his claim, number of days worked with the Respondent goes to reveal that the Workman had worked intermittently as daily wager depending upon availability of work in branch. Workman did not file any document of appointment letter or salary slips in support of his claim for appointment as a non-messenger in the Respondent branch on temporary basis.

- 30. Per contra, the Learned Counsel for Respondent has submitted the allegation of Workman that he was terminated from services is not correct. As the vacancies were filled up on regular basis in order of their respective seniority the non-engagement of the Workman does not amount to termination. Further, Respondent contended that no law provide that even though there is no work temporary employee should be continued in the bank work as the very engagement of Workman was subject to availability of work. Therefore, the allegation that the bank has indulged in unfair labour practice is incorrect.
- 31. Thus, in view of the fore gone discussion and contentions made by the Respondent, I find the force in the argument advanced by the Respondent that in the instant matter, Workman was not terminated from service by order dated 31.3.1997 rather he was disengaged in view of the non-availability of the work in the branch. Further, there was direction issued by the Head Office of the Respondent authority not to engage any daily wager Workman/temporary Worker w.e.f. 1.4.1997. Thus, such disengagement of Workman does not amount to termination. Moreover, the Workman failed to prove his claim that he was terminated in contravention of provision of Sec.25F of the I.D. Act, 1947 as he failed to establish his plea by any oral or documentary evidence that he had worked for 240 days continuously in a twelve months of calendar year just preceding from date of termination i.e., 31.3.1997.
- 32. Further, perusal of the order dated 25.3.1997 goes to reveal that the Chief Branch Manager, State Bank of India has issued the letter to Zonal Office with direction to all its branches to this effect that they have been advised by the DGM, Zonal Office, Hyderabad that as both the panel of temporary employees of 1989 and daily wagers/casual labour of 1992 will lapse on 31.3.1997 it has been decided by central office not to make any temporary appointments in messengerial cadre from 1.4.1997, therefore it was directed to issue suitable instructions not to make temporary appointments from 1.4.1997. There is no mention in this order that the Workman herein has been terminated from service by this order.
- 33. Further, the circular dated 27.3.1997 was issued by DGM, SBI to all branches in commercial network in respect of the non-appointment of temporary employees in subordinate cadre and it has directed not to make any temporary employment in the subordinate cadre with effect from 1.4.97 and further, it has directed to ensure that no temporary/casual/daily basis appointment of the petty cash. Further, it is directed to all Branch Managers that any deviation in this regard will be viewed seriously. Thus, these circulars do not reflect that the Workman has been terminated from service by this order.
- 34. Similarly, office order dated 31.3.1997 is simply a direction to all branches of the Respondent bank by DGM that no further daily labour should be engaged or employed. Therefore, the plea of the Workman that he has been terminated by the aforesaid order dated 25.3.1997, 27.3.1997 and 31.3.1997 from the service by the Respondent is not acceptable. The evidence adduced by the Workman clearly goes to reveal that he had worked as a daily wager for which he has been paid wages according to number of working days. As there was an order for prohibition for engaging temporary workmen, in the bank, therefore, Workman could not be engaged by the Respondent for work from 1.4.1997 and there after. It is settled law that the daily wagers are engaged by the employer depending upon the availability of work and as the work was not available the Workman was not engaged further by the Respondent management. Therefore, the Workman on the ground of number of days he had worked in the Respondent bank cannot claim any right to reinstate him into the employment. As the Workman failed to prove the mandatory condition of 240 days of continuous service as required under Sec.25F of I.D. Act, 1947. Therefore, the disengagement of Workman from work can not be termed in contravention of provision contained under Sec.25F and 25 B of the I.D. Act, 1947.

Thus, this point is answered against the Workman and in favour of Respondent.

Point No.III:- In this context, the Workman has contended that the management failed to implement the selected panels during its valid tenure. The management adopted the back door methods contrary to the settlements and filled up the vacancies. The same is evident from the proceedings dated 18.11.1993 a copy of the same is filed in the material papers and the same may be read as part of the claim statement. Further, it is submitted that management

has to adhere the procedure issued by the Central Government, the instructions dated 16.8.1990 in the year 1995, but same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through employment exchange instead of giving chance to the empanelled candidates like the Workman herein. The management sent call letters to the similarly situated candidates like the Workman in the month of June 1997 subsequent to issuance of impugned termination orders. After knowing the fact that they are litigating the issue by way of dispute, the management has refused to engage those candidates, the copies of call letters issued are filed herein along with claim petition. The Workman herein reiterates that the panels are meant for absorption but not for termination. In view of the same a duty is cast upon the Respondent management to engage the empanelled candidates like the Workman herein even in temporary vacancies till they are absorbed permanently in regular vacancies.

- 36. On the other hand, Respondent has contended that the Federation approached Regional Labour Commissioner (Central) for implementation of bipartite settlement in respect of the absorption of temporary employees. The Regional Labour Commissioner (Central) conducted conciliation proceedings and agreement was arrived at between the Federation and the Management bank. It is submitted that it was agreed between the Federation and the Management that both the panels of temporary employees and daily wagers /casual labour would be kept alive upto March, 1997 and the vacancies as agreed to under the afore set out settlements will be filled from both the lists concurrently. A copy of the conciliation proceedings dated 9.6.1995 signed by the parties to the dispute is filed as a material paper. Further, it is submitted that the settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Section 2(p) read with Section 18(1) of the Industrial Disputes (Central) Rules 1957 which is binding on the parties. A copy of this agreement which hereinafter may be referred to as 5th settlement for brevity, is also filed as a material paper. The 5th settlement dated 30.7.1996 whereunder the earlier four settlements dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 were also referred, it was agreed to, by the Federation and the Management bank that both the panels of temporary employees and daily wagers/casual employees will be kept alive upto March, 1997 for filling the vacancies existing/arrived at as on 31.12.1994 as per the norms agreed to between the bank and Federation and that thereafter the said panels would lapse. It was also agreed that within the framework of the above settlements the modalities about drawing names from either the panel of temporary employees or the panel of daily wagers and casual labour would be decided administratively on circle to circle basis depending upon the local requirements in consultation with the Federation's affiliate by the Circle management. It was further agreed that all messenger real vacancies/positions in the subordinate cadre including part-time attendants specifically provided as leave reserve will be filled by the end of 31.3.1997. Further, Respondent contended that on 27.2.1997 a memorandum of understanding was also signed between the Federation's affiliate and the bank management regarding the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by central office and thereby 403 messengerial vacancies were sanctioned to the circle of the Management bank and it was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached upon. Further, it was agreed between the Federations affiliate and the management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers /casual employees would lapse on 31.3.1997.
- 37. The Workman has contended that the empanelled list prepared by the Respondent management for appointment of temporary and daily wage Workers to the permanent post cannot lapse unless until it is exhausted by appointing all the empanelled persons and it should continue even after 31.3.1997, i.e., the date fixed for the lapse of panel. It is undisputed that the date of lapse of empanelled list of Workmen has been fixed to 31.3.1997 as mentioned in the settlement dated 30.7.1996, and agreed between the parties. It is settled law that and once the life of panel list lapses on the date as agreed between the parties it cannot be extended beyond that date. In the instant case the panel list of the workmen was valid upto 31.3.1997 in view of the terms and conditions enumerated in the 5th Settlement entered into between the parties. As the lapse of panel i.e., 31.3.1997 has been agreed by State Bank of India and State Bank of India Staff Federation through 5th Settlement, the Workman is not competent to challenge the same.

In this context I would like to take reference of the decision of the apex court in the case of Syndicate Bank and Ors vs. Shankar Paul and Ors, AIR 1997 SC 3091, therein the Hon'ble Apex Court have held:-

"Till 1982, the branches of the appellant Bank in Calcutta region were recruiting persons locally to work as temporary attenders in leave vacancies. In view of the revised procedure prescribed by the Government of India in respect of such temporary appointments, the Calcutta regional office of the appellant Bank issued a circular to all of its branches on 14.8.1982, instructing all the branches under it to discontinue the old practice from 1.6.1982 and appoint only empanelled candidates. The regional office was to prepare a panel of eligible candidates, after calling names from the local/district employment exchange, and split it up branch-wise. Following that new procedure yearly panels were prepared thereafter. Names of the Respondents were for the first time included in the panel prepared for the period 7.2.1987 to 6.2.1988. By its letter dated 7.2.1987 the Bank had informed the Respondents that the panel was valid for one year only and that inclusion of their names in the panel was not to confer on them any right to seek permanent appointment in the service of the bank. Considering the object with which the panel was prepared and the

fact that it was an yearly panel expiring on 6.2.1988, we are of the opinion that the Respondents did not get any right, because of inclusion of their names in the said panel, for permanent absorption in the service of the Bank. Whatever conditional right they had came to an end with the expiry of the panel. The claim of the Respondents, as contained in the writ petition was thus misconceived and therefore the learned single Judge and the Division Bench, when it first decided the appeal, were right in dismissing the writ petition and the appeal respectively."

Thus, in view of the above law laid down by the Hon'ble Apex Court and in view of the terms and conditions of the 5th Settlement the contention of the Workman that empanelled list should continue even after 31.3.1997 till the last Workman in the panel is absorbed is not tenable. The contention of the Workman is baseless in view of recital in the settlement. Therefore, in view of the fore gone discussion and finding given at Point No. I regarding binding nature of Settlements and terms and conditions enumerated therein, in view of the provision contained u/s.18(1) of the I.D. Act, 1947, I am of the considered view that life of panels lapsed on 31.3.1997 in view of terms of settlement dated 30.7.1996 and plea of Workman that the panel shall continue even after 31.3.1997 till last man absorbed has no legal force and same is untenable.

- 38. Undisputedly, settlement agreement dated 30.7.1996 was executed between the State Bank of India and State Bank of India Staff Federation and in that settlement it was agreed that both the panels of temporary employees and daily wagers/ casual employees will be used for filling vacancies existing as on 31.12.1994 as per the norms agreed between the bank and the Federation. These empanelled workmen were to be given a chance for permanent appointment in the bank against vacancies arising up to December 1994 whereas the daily wagers/ casual employees were to be considered against the vacancies arise from January 1995 to December 1996, whereby the said panel would lapse. It was agreed that the vacancies falls upto 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus, the claim of the Workman to the post of permanent non-messenger in the Respondent management was subject to the availability of the sanctioned post and vacancies arising upto 31.3.1997. The workmen given chance to the permanent post were seniors in number of working days in panel list and Workman herein was junior to those workmen. Therefore, Workman could not be given absorption to permanent post being junior to other workmen in the panel list.
- 39. In this context the Workman witness WW1 was cross examined by the Respondent counsel and in the cross examination the witness WW1 states:-

"I applied for appointment as non-messenger in response to the advertisement issued by the bank in terms of the settlements entered into between the bank and the union. Further, witness states, the panel was prepared basing upon the number of days of service put in by the temporary employees. Some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. Further witness states, I am not having any documents to show that any person who worked for less number of days than me was given appointment in the bank."

Thus, from the above statement of the Workman witness WW1 it is clear that the panel was prepared in terms of various settlements entered into between Staff Federation of State Bank of India and State Bank of India and it was prepared on the basis of number of days of work put in by the temporary employees. Further, the Workman himself admitted that some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel and he is not having any document to show that any person who worked for less number of days than the Workman was given appointment in the bank. Therefore, the allegation of the Workman that the regular appointment has been made by the bank from the panel list in breach of the terms of the settlement and violation of seniority of panel list is not proved by this evidence of WW1. Thus, there is no evidence on record that bank has given the appointment to the temporary employees as well as daily wagers from the panel list 1989 and 1992 in breach of seniority of the temporary employees in the list. There is no evidence of jumbling in the panel list to make appointment of any permanent Workman in breach of the seniority. Therefore, I am constrained to hold that the Respondent Management has appointed the workmen from panel list in order of seniority and there is no jumbling of workmen in the panel list before it got lapsed on 31.3.1997.

- 40. However, Workman has taken the plea that the panels of Workmen for absorption in the employment of the Respondent banks (panels of temporary employees and daily wagers) has been lapsed on 31.3.1997 in contravention of terms of settlement as the object of preparing the entire empanelment of temporary and daily wagers was to provide them permanent employment and till the both the panel lists exhausted the panel list cannot be lapsed on 31.3.1997 and the date of lapsing of the panel on 31.3.1997 has been fixed by the Respondent arbitrarily without any authority.
- 41. In this context, the perusal of Settlement dated 30.7.1996 reveals that the 5th Settlement dated 30.7.1996 was entered under Section 2(p) and 18(1) of I.D. Act, 1947 read with Rule 58 of Industrial Dispute (Central) Rules 1957. This settlement has been entered into by the competent parties and in this settlement parties thereto agreed that both the panels of temporary employees and daily wagers/casual employees will lapse on 31.3.1997. Thus the date of lapse of panel was fixed by both the parties with consensus under the settlement dated 30.7.1996 and same is binding upon the Workman under the provision of Section 18(1) of I.D. Act, 1947. Moreover, this issue of binding force of the settlement dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 has already been discussed, decided at

finding in Point No.I of this award. However, the legality and validity of the aforementioned settlement has not been challenged by the Workman before any competent forum. Thus, claim of Workman that the date of lapse of panel i.e., 31.3.1997 has been fixed arbitrarily by the Respondent bank is untenable. As regard the claim of Workman for his absorption to the permanent post it is settled law that the Workman can not claim his regularization to permanent post merely on the basis of number of working days.

- 42. In this context the reference of the decision of Hon'ble Supreme Court in the case of **Oil and Natural Gas Corporation vs Krishan Gopal 2020(3)** SCALE 272, date of decision 7.2.2020 is relevant therein Hon'ble Supreme Court have has laid down principle regarding regularization of the Workman on permanent posts. Hon'ble Supreme Court have laid down the prepositions of regularization of the workmen to permanent post is as under:-
- "(i) Wide as they are, the powers of the Labour Court and the Industrial Court cannot extend to a direction to order regularisation, where such a direction would in the context of public employment offend the provisions contained in <u>Article 14</u> of the Constitution;
- (ii) The statutory power of the Labour Court or Industrial Court to grant relief to workmen including the status of permanency continues to exist in circumstances where the employer has indulged in an unfair labour practice by not filling up permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performing the same work as regular workmen on lower wages;
- (iii) The power to create permanent or sanctioned posts lies outside the judicial domain and where no posts are available, a direction to grant regularisation would be impermissible merely on the basis of the number of years of service;
- (iv) Where an employer has regularised similarly situated workmen either in a scheme or otherwise, it would be open to workmen who have been deprived of the same benefit at par with the workmen who have been regularised to make a complaint before the Labour or Industrial Court, since the deprivation of the benefit would amount to a violation of Article 14; and
- (v) In order to constitute an unfair labour practice under <u>Section 2(ra)</u> read with Item 10 of the <u>Vth Schedule of the ID Act</u>, the employer should be engaging workmen as badlis, temporaries or casuals, and continuing them for years, with the object of depriving them of the benefits payable to permanent workmen.

Thus, in view of the principles laid down by the Hon'ble Supreme Court as discussed above, in the instant matter the Workman utterly failed to prove his claim by adducing any documentary or oral evidence that the employer has indulged in unfair labour practice by not filling the permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performance was the same work, as regular workmen on lower wages.

- 43. Respondent has contended that all the vacancies exist and arise upto 31.3.19967 has been filled up from the panel list in order of seniority and no vacancy exists or arises as on 31.3.1997 remained unfilled. Further, it is contended that as per terms of settlement the life of panel lists has been lapsed on 31.3.1997, hence, there is no occasion to extend the life of panel lists beyond 31.3.1997. However, the workman failed to prove contrary by any evidence to the aforesaid contention of the Respondent that the vacancies were existing as on 31.3.1997 and the workman was not given absorption to the permanent post in order of his seniority. It is settled law that the power to create permanent or sanctioned post lies outside the judicial domain and where no posts are available, a direction to grant regularization would be impermissible merely on the basis of the number of years of service. Therefore, the claim of the workman on this ground also not acceptable.
- 44. Further, as per the of settlement, panel was prepared for absorption of the workmen on the permanent posts has already been lapsed on 31.3.1997 and the vacancies existing and arising upto 31.12.1994 and upto 31.3.1997 as settlement dated 30.7.1996 has been filled up from the panel by appointing the workmen as per seniority in the panel list. Workman witness WW1 in his cross examination has himself admitted this fact that, some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. The Workman failed to show that there was any breach of terms of settlement has been committed by the Respondent in appointment to permanent post from aforesaid panel list.
- 45. As discussed in preceding paragraph of this Award, the life of the panel has not been extended beyond 31.3.1997, by any further settlement hence, the panel list in which name of the Workman was included got expired on 31.3.1997. It is not the case of the Workman that Respondent has regularized similarly situated workmen either in the scheme or otherwise and the Workman has been deprived of same benefit on par with those workmen or the vacancies remained unfilled on the date of lapse of panels i.e., 31.3.1997, Industrial Tribunal has no jurisdiction to extend the date of lapse of panel i.e., 31.3.1997. This Tribunal can not order for regularization of workmen to the permanent post in contravention of the provision of Article 14 of the Constitution of India.
- In the case of Mahboob Deepak vs. Nagar Panchayat Gajraula & Anr, Civil Appeal No.5875/2007 date of judgement 13.12.2007, Hon'ble Supreme Court have held:-
- "8. Respondent is a Local Authority. The terms and conditions of employment of the employees are governed by a statute and statutory rules. No appointment can be made by a Local Authority without following the provisions of the

recruitment rules. Any appointment made in violation of the said rules as also the constitutional scheme of equality as contained in <u>Articles 14</u> and <u>16</u> of the Constitution of India would be a nullity.

9. Due to some exigency of work, although recruitment on daily wages or on an ad hoc basis was permissible, but by reason thereof an employee cannot claim any right to be permanently absorbed in service or made permanent in absence of any statute or statutory rules. Merely because an employee has completed 240 days of work in a year preceding the date of retrenchment, the same would not mean that his services were liable to be regularized."

Therefore, in view of the law laid down by the Hon'ble Apex Court, the claim of the Workman for absorption merely on the basis of number of day of work in the Respondent bank Branch is not acceptable. As regard plea of the Workman that the Workman should have been given employment even after 31.3.1997 as temporary Workman, it is the discretion of Respondent to engage the Workman depending upon availability of work and this Tribunal can not direct the Respondent to engage the Workman in the absent of such rule/scheme.

46. In view of principle laid down by Hon'ble Apex Court as discussed above, in the instant matter Workman utterly failed to establish the fact of rendering continuous service for a period of 240 days of service within a period of 12 calendar months commencing and coming backward from relevant date i.e., the date of retrenchment, if has he would be denied to be in continuous service for a period of one year. Therefore, the provision contained under Sec.25F of retrenchment is not applicable to Workman.

Counsel for Workman has relied upon number of decisions of Hon'ble High Court and Hon'ble Supreme Court and few of them are discussed herein:-

In the case of F.C.I., vs. Kamdhenu Cattle Feed Industries 1993 (1) SCC 71, therein Hon'ble Supreme Court have held:-

"7. In contractual sphere as in all other State actions, the State and all its instrumentalities have to conform to Article 14 of the Constitution of which non-arbitrariness is a significant facet. There is no unfettered discretion in public law: A public authority possesses powers only to use them for public good. This impose the duty to act fairly and to adopt a procedure which is 'fairplay in action'. Due observance of this obligation as a part of good administration raises a reasonable or legitimate expectation in every citizen to be treated fairly in his interaction with the State and its instrumentalities, with this element forming a necessary component of the decision making process in all State actions. To satisfy this requirement of non- arbitrariness in a State action, it is, therefore, necessary to consider and give due weight to the reasonable or legitimate expectations of the persons likely lo be affected by the decision or else that unfairness in the exercise of the power may amount to an abuse or excess of power apart from affecting the bona fides of the decision in a given case. The decision so made would be exposed to challenge on the ground of arbitrariness. Rule of law does not completely eliminate discretion in the exercise of power, as it is unrealistic, but providers for control of its exercise by judicial review."

In the case of State Bank of India, R.O., Vijayawada vs. Industrial Tribunal, Hyderabad WP No.193/1997, therein Hon'ble High Court have held,

"Sri Krovvidi Narasimham, the learned counsel for the 2nd respondent contends, supporting the award that it was a permanent vacancy and even though the 2nd respondent was appointed on temporary basis, his services were not liable to be terminated and he was to be regularised into service on permanent basis. Shastry award warrants that no temporary appointment can be made to a permanent post. But the matter is now covered by two division bench judgements dated 28.11.1986 in W.A. No.791 of 1986 and 25.8.1987 in W.A. No.270 of 1982. The ratio decided in the two judgements is to the effect that there cannot be any mandate to appoint employees on permanent basis when the requirement was for appointment on temporary basis. But it is held in the said judgements that when a temporary appointee is ousted from service and not for misconduct and, if again temporary appointment is to be made, then, the case of such temporary appointee who was ousted, has got to be considered in accordance with Sec. 25-H of the Act."

In the case of State of Haryana and others vs. Piara Singh and others. 1992 (4) SCC 118, therein Hon'ble Supreme Court have held:-

"49. If for any reason an adhoc or temporary employee is continued for a fairly long spell, the authorities must consider his case for regularization provided he is eligible and qualified according to the rules and his service record is satisfactory and his appointment does not run counter to the reservation policy of the state."

In the above cited judgements by the Workman the facts of the case are different hence do not apply to instant case of Workman.

47. On the other hand, in support of his contention Respondent has examined witness MW1 and MW1 in chief examination states that, Settlements i.e., on 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 were entered into between the SBI and SBI Staff Federation for filling up of the vacancies that arise up to 1994 for those temporary employees who has worked on scale wages. Further, MW1 states that two different panels for messengers and non-messengers as per the eligibility criteria prescribed by the bank. There are four modules in Andhra Pradesh and they are Hyderabad, Tirupathi, Vijayawada and Visakhapatnam. MW1 states that the temporary employees so empanelled were given permanent absorption depending upon the vacancies so arise strictly in terms of the settlement. MW1

states that on 9.6.1995 conciliation proceeding was held before the RLC(C), Hyderabad and in said proceedings it was decided that the panels will be kept live up to 31.3.1997 and vacancies will be filled from both the lists concurrently. A copy of the said minutes of proceedings is Ex.M5. Further, MW1 states that on 30.7.1996 another settlement was entered between the SBI and All India SBI Staff Federation providing for filling up of the vacancies arising up to December 1994 in respect of subordinate cadre and daily wage /casual wage employees out of panel so prepared were to be considered against vacancies arising from January 1995 to December 1996, thereafter the said panels lapse. MW1 states that it was also agreed that all the non-messenger positions in subordinate cadre including part time attendants specially provided as leave reserve will be filled before 31.3.1997 and as regards to nonmessengerial positions it is agreed that all such posts sanctioned and fallen vacant up to 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus in both the cases empanelled list were lapsed on 1.4.1997. Ex.M6 is the copy of the settlement dated 30.7.1996. Further, witness states that on 27.2.1997 a memorandum of understanding was reached between the SBI and SBI Staff Federation providing that both the panels above mentioned will lapse on 31.3.1997. Ex.M7 is the copy of the memorandum of understanding and Ex.M8 is the copy of the statements giving the particulars of 1989 non-messenger panel, Ex.M9 is the copy of the statement of 1989 nonmessenger panel, Ex.M10 is the copy of statement of 1992 panel. Further, witness states that petitioner was included in the 1989 panel. As the existing vacancies at that time were exhausted and his turn did not come he could not be given permanent employment in the bank as per the agreements. All the appointments were made strictly in accordance with the settlements reached from time to time between SBI and SBI staff federation and as per seniority, number of days of temporary service put in by them in the bank in the given period. Further, MW1 states petitioner was not sponsored by any employment exchange he did not undergo the regular process of selection required for appointment as a regular non-messenger the petitioner has not worked for 240 days in any year in his entire temporary service in the bank. The petitioner and other temporary employees were terminated from service by the bank. Further, MW1 states that the vacancies were filled up on regular basis with the temporary employees from the panels and these panels were expired in terms of the settlements so reached and there were no vacancies to absorb such employees. Thus, witness MW1 has proved the documents Ex.M1 to Ex.M12 and also contentions made in the counter. However, MW1 was cross examined by the Petitioner Counsel. But nothing has been elicited in his cross examination so as to discredit the testimony of the witness MW1 as regards the date of lapse of both the panels on 31.3.1997 and reasons assigned for non-absorption of the Petitioner from the panel list to the permanent post. Moreover the witness MW1 was re-examined by the Respondent and the witness MW1 states that panels were expired in terms of the settlement send absorptions to the extent of the available vacancies were made. There was no termination of any temporary messenger as such but their services were not utilized after the cut off date as the available vacancies were already filled up and most of these Petitioners were not in the service of the bank as on the date of the expiry date of the panels. Therefore, in view of the aforesaid testimony of the MW1 in re-examination in the absence of cross examination remained uncontraverted, the claim of the Workman that he was entitled for absorption in permanent post in the branch of Respondent Management on the basis of panel list is found not established.

This point is answered against the Workman.

48. Point No.IV:- In view of the discussion and finding given at Point Nos. I, II and III, the Workman is not entitled for any relief and claim statement of Workman sans merit and liable to be dismissed.

This Point is answered accordingly.

<u>ORDER</u>

In view of the fore gone discussion, it is held that the action of the Respondent bank in terminating the services of Sri Y.S. Rajkumar, Ex. Messenger by way of oral orders w.e.f. 31.3.1997 is justified. Hence, the Petitioner is not entitled for any relief as prayed for. The claim statement filed by Workman sans merit, hence, dismissed. Reference is answered accordingly.

Award is passed accordingly. Transmit.

Dictated to Smt. P. Phani Gowri, Personal Assistant, transcribed by her, corrected and signed by me on this the 17^{th} day of April, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the Witnesses examined for the

Petitioner Respondent

WW1: Sri Y.S. Rajkumar MW1: Sri Aluru Rama Rao

Documents marked for the Petitioner

Ex.W1: Photocopy of Service certificate

Ex.W2: Photocopy of News paper advertisement

Ex.W3: Photocopy of interview call letter

Ex.W4: Photocopy of Panel list

Ex.W5: Photocopy of service certificate

Ex.W6: Photocopy of service certificate

Ex.W7: Photocopy of service certificate

Ex.W8: Photocopy of notification through Employment Exchange for filling up vacancies

Ex.W9: Photocopy of circular dt. 14.7.1999.

Documents marked for the Respondent

Ex.M1: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.17.11.87

Ex.M2: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.16.7.88

Ex.M3: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.27.10.1988

Ex.M4: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.9.1.1991

Ex.M5: Photocopy of conciliation proceedings before the Regional Labour Commissioner(C) dt.9.6.1995

Ex.M6: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.30.7.1996

Ex.M7: Photocopy of Memorandum of understanding dt. 27.1.1997

Ex.M8: Photocopy of statements giving the particulars of 1989 messenger panel.

Ex.M9: Photocopy of statement of 1989 Non-messenger panel

Ex.M10: Photocopy of statement of 1992 panel

Ex.M11: Photocopy of order of Hon'ble High Court in WA No.86/98 dt. 1.5.98

Ex.M12: Photocopy of order in SLP No.11886-11888 of 1998 dated 10.8.98

नई दिल्ली, 1 मई, 2025

का.आ. 761.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मुख्यालय, कमांडर वर्क्स इंजीनियर, फिरोजपुर कैंट के प्रबंधतत्र, संबद्ध नियोजको और उनके कर्मकारो के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय नं 1 चण्डीगड के पंचाट (23/2023) प्रकाित करती है।

[सं. एल - 42011/181/2021-आई आर (बी-I)]

सलोनी, उप निदेशक

New Delhi, the 1st May, 2025

S.O. 761.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 23/2023) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court No.1 Chandigarh* as shown in the Annexure, in the industrial dispute between the management of Head Quarter, Commander Works Engineer, Ferozepur Cantt. and their workmen.

[No. L-42011/181/2021- IR(B-I)]

SALONI, Dy. Director

ANNEXURE

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT-I, CHANDIGARH.

Present: Sh. Brajesh Kumar Gautam, Presiding Officer, Chandigarh.

ID No. 23/2023

Registered On: 18.03.2024

General Secretary.	Sh. Ra	jesh Kumar	MES Civilian	n Worker's	& Employees	S Union, Feroze	pur (Punjab)	-152001

.....Workman

Versus

Head Quarter, Commander Works Engineer, Ferozepur Cantt. Ferozepur (Punjab)-152001.

......Management

Award

Passed On: 20.03.2025

Central Government vide Notification No. L-42011/181/2021-IR (DU) dated 07.02.2022, under clause (d) of Sub-Section (1) sub-section (2) of Section 10 of the Industrial Disputes Act, 1947 (hereinafter called the Act), has referred the following Industrial dispute for adjudication to this Tribunal:-

"Whether the demands raised by MES Civilian Workers & Employees Union Ferozpur (PB.) vide letter dated 20.03.2021 to the Management of Commander Works Engineer, Ferozpur Cantt. Is proper, legal and justified? If yes, to what reliefs the disputant workers are entitled? What directions are necessary in this matter?"

- 1. During the pendency of the proceedings before this Tribunal the case was fixed for filing claim statement by workman but none is responding on behalf of workman.
- 2. Perused the file and it is found that none appeared on behalf Workman. Several opportunities have already been given to the workman to file the claim statement but of no use. Which denotes that the workman is not interested in adjudication of the matter on merits as such, this Tribunal is left with no choice except to pass a 'No Claim Award'. Accordingly, no claim award is passed in the present case for the non-prosecution of workman. File after completion be consigned in the record room.
- Let copy of this award be sent to Central Government for publication as required under Section 17 of the ID Act, 1947.

B. K. GAUTAM, Presiding Officer

नई दिल्ली, 1 मई, 2025

का.आ. 762.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार आई सी आई सी आई बैंक लिं के प्रबंधतत्र, संबद्ध नियोजको और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में औद्योगिक अधिकरण / श्रम न्यायालय पूने के पंचाट (1/2016) प्रकािंगत करती है।

[सं. एल - 12012/122/2015- आई आर (बी-I)]

सलोनी. उप निदेशक

New Delhi, the 1st May, 2025

S.O. 762.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref.1/2016) of the *Indus.Tribunal-cum-Labour Court Pune* as shown in the Annexure, in the industrial dispute between the management of <u>ICICI Bank Ltd.</u> and their workmen.

[No. L-12012/122/2015- IR(B-I)]

SALONI, Dy. Director

ANNEXURE

BEFORE PRESIDING OFFICER, FIRST LABOUR COURT, PUNE

 $(\underline{Presided\ over\ by-Smt.\ T.\ A.\ Sawant}\)$

Reference (IDA) No. 1 of 2016

ADJUDICATION BETWEEN:-

1.	The Chief Executive Officer,)First Parties
	ICICI Bank Ltd.,)
	Corporate Head Office, ICICI Bank Tower,)
	Bandra Kurla Complex, Bandra (E),)
	Mumbai-400051.)

2.	The Manager (HR) Department,)
	ICICI Bank, Regional Office,)
	Rajwada Chowk, Sangli-416416.)
3.	The Branch Manager,)
	ICICI Bank Ltd.,)
	A.P. Valvan, Tal. Atpadi,)
	Dist. Sangli-416311)
	AND	
Shri. Rajendra Madhukar Tarade,)Second Party.
R/o. At Post Bamnoli, Tal. Jawali,)
Dist	. Satara.)

Appearances:-

Adv. Bhushan S. Tapaswi, for the First Party.

Adv. Mangesh G. Chavan, for the Second Party.

AWARD

[ORDER ON PRELIMINARY ISSUES]

(Passed on 05th April, 2025)

- The present reference is forwarded to this Court by the Section Officer, Government of India, Ministry of Labour, New Delhi vide order No. L-12012/122/2015- IR(B-I), dated 14/12/2015 for adjudicating demand of the Second Party that :-"Whether Shri Ravindra Madhukar Tarade is 'workman'? If yes, then whether the action of the management of ICICI Bank in terminating his service 24/06/2013 is orally is justified? If yes, what relief the workman is entitled to?"
- The Second Party filed 'Statement of Claim' below Exh. U-3. It is submitted that he is a 'workman', he never had any supervisory, administrative or managerial powers. He was doing clerical nature of wok. No employee was working under him. The First Party is engaged in the business of banking and financial services and it is an 'industry' under section 2(j) of the Industrial Disputes Act, 1947, because the systematic activities are carried out in it. First Party No. 1 is the Chief Executive Officer and Administrative Head of the bank. First Party No. 2 is the HR Head for region of Sangli District and First Party No. 3 is the Branch Manager of Jambhulani / Valvan branch. They controlled and supervised the work of the Second Party. He was working with the First Party since 01/04/2011 as a customer service officer cum clerk. He was permanent and his attendance was marked on the regular attendance register maintained by the First Party. His monthly salary was paid by the First Party by depositing it in the bank account. He was continuously working on permanent vacant post and doing the work as per the directions, supervision and control of the First Party. His services were orally terminated on 23/06/2014 by the First Party stating that his services are not required. He was not allowed to resume his regular duties. His termination is illegal. He contacted the HR department and requested them to allow him to join the duties and also sent the emails on 28/05/2014, 08/08/2014, 19/08/2014, 01/09/2014, 18/09/2014, 20/09/2014, 27/09/2014, 04/08/2014 and 09/08/2014 about his major illness and requested them to allow him to join the duties, but they failed to do so. He sent them legal notice on 22/09/2014 and 16/10/2014. The First Party bank replied to the same on 23/10/2014 mentioning false reasons, but they failed to give proper reason for his oral termination. He has not abandoned the services.
- He approached the Assistant Labour Commissioner, Sangli, for his reinstatement and back wages on 20/02/2015. The First Party had not given one month's notice or notice pay, enquiry was not conducted against him, he was not given any compensation, no other employees were terminated, seniority list was not published, the principle of 'first come last go' was not followed, the provisions of sections 25-F, 25-G and 25-H were violated. His termination is therefore illegal and unjustified and amounts to unfair labour practices. He submitted that due to peptic ulcer illness, he wan unable to attend his duties from 20/05/2014 to 23/06/2014. He was under the treatment of Dr. Vikram Paramane Sunita Hospital, Pachwad. Dr. Pendharkar Tejonidhi Hospital, Satara, Dr. Vinay Thorat Pune and Dr. Bhaleghare Satara. He had communicated the same to Branch Manager Vasant Guray, HR Tejas Karandikar, Rameshrao Cluster Manager, Tasgaon-Sangli, Gopal Sawant Regional Service Manager, Sangli on 20/05/2014. He told them that he was hospitalized and could not attend the duties. He sent all the medical documents and details through emails on 28/05/2014, but with an intention to victimize him and to cause him monetary loss, the First Party did not consider his documents and medical illness before terminating his services. He has no other source

of income. His oral termination is for patently false reasons, not in good faith, but in colourable exercise of the employer's rights, with undue haste, by way of victimization and unfair labour practices. He tried to get alternative job but did not succeed. The Conciliation Officer, Pune had called the parties for discussion, but the First Party made irrelevant submissions before the Conciliation Officer and did not cooperate, hence, the conciliation failed and the present dispute is sent for adjudication. It is therefore prayed that his reference be allowed, his termination dated 23/06/2014 be declared as illegal, it may be quashed and set aside and he may be reinstated with continuity of service, full back wages and other consequential benefits.

- The First Party filed their 'Written Statement' below Exh. C-2. It is submitted that the First Party is banking company engaged in the business of banking having branches across the country and abroad. It employed more than 83000 employees and their contract of employment governs the terms and conditions of service. The Second Party was appointed w.e.f. 04/04/2011 as customer service officer in managerial / administrative capacity. He stopped attending the duties unilaterally and has on his own abandoned the services w.e.f. 23/06/2014. He was drawing monthly wages of Rs.18,000/-. He was never appointed as a workman in clerical capacity as alleged by him. He is not a 'workman' under section 2(s) of the Industrial Disputes Act, 1947.
- It is submitted that the First Party is company and legal person, it can sue and can be sued. The appointing authority of the ICICI bank appointed the Second Party, however, for the reasons best known to him, he has made the C.E.O. First Party No. 1, Manager HR department First Party No. 2 and Branch Manager, District Sangli as First Party No. 3 as a parties in the present reference. Hence, the present reference is liable to be rejected on the ground of *mis joinder* of the parties. The present reference preferred under section 2-A of the Industrial Disputes Act, 1947, however, there is no discharge/dismissal/retrenchment/ otherwise termination of his services. He has himself abandoned his service and absconded without any reason or permission. It is submitted that the Second Party was posted at ICICI bank Ltd. Grampanchayat Jambhulani, Grampanchayt Office at Jambhulani, Tal. Atpadi, Dist. Sangli, Maharashtra in the year 2013. Despite being occupying supervisory position, he unilaterally stopped attending the duties from May-2014, leaving the branch functioning in shamble. He approached the Labour Commissioner, Sangli. The said Commissioner ought to have sent the reference for adjudication to Labour Court, Satara, but they referred the present dispute to Labour Court, Pune. The entire alleged cause of action took place in the territorial jurisdiction of the Labour Court Satara. Hence, the preliminary issues of territorial jurisdiction, *mis joinder* of the parties, workman and maintainability be framed and should be decided first.
- It is submitted that the Second Party was appointed as customer service operator at Jalgaon. He has successfully completed his post graduate diploma. He was getting Rs.7,600/- during the training period as IFBI trainee and then Rs.16,605/- as monthly wages. When he abandoned his services in the month of May-2014, he was getting Rs. 18,000/- as monthly wages. The appointment letter dated 29/03/2011 having the terms and conditions of employment were duly accepted and acknowledged by him. He stated that he was appointed as an officer. They have never terminated his services. He himself stopped from attending the duties from May-2014. No reasons are stated by him why he made C.E.O., HR Manager and branch manager as a party in personal capacity. They have no employed him in their personal capacity. His nature of duties included generate new customers, leads through various channels, proactively identify sales prospects and conduct business development activities in the geography assigned, follow up a new leads and referrals to generate business, achieve monthly sales target assigned to him for various products and services, cross sell new products, follow the various internal guidelines and procedure of the bank, ensure customer satisfaction through regular engagement, resolved customer queries and issues and facilitated and customer service and maintained periodical status reports including daily activities reports and calls and to make the follow up. These are all supervisory and managerial nature of services.
- It is submitted that he stopped attending the duties from May-2014 without permission. The First Party tried to contact him through emails and requests to resume his duties at the earliest, but their efforts proved futile. The Second Party did not report for duty. Hence, it is the case of abandonment of service. They have not terminated his services. They have sent letters dated 05/06/2014, 23/06/2014, 27/05/2014 to the Second Party and informed him about his unauthorized absenteeism and requested to him to resume his duties, but he failed to do so. He has never submitted any medical documents and papers as pe the procedure. The legal notice was received and replied by them. As per the demand in the notice dated 24/09/2014, the First Party had issued him service certificate/ experience letter and since his case was not of resignation or superannuation, the question of any relieving letter does not arise. He is aware that he has left the job on his own accord. Therefore, he requested the bank for issuing relieving letter. Since, they have not terminated his services, hence, the question of giving one month of notice, notice pay, compensation, conducting enquiry, publishing seniority list, following principle of 'first come last go' and complying the provisions of sections 25-F, G and H does not arise. They are not aware about the major illness like peptic ulcer due to which he could not attend the duties or the doctors under whom, he took treatment. Even in cases of claimed sickness, he has to follow the rules of the First Party. He has failed to follow the same. His legal notice is silent on the issue of hospitalization. The letter dated 23/06/2014 is a communication informing him that the bank has taken note of his voluntarily abandonment of his services as displayed by him by his unilateral act of stopping to attend the duties. They have not engaged in any unfair labour practices. They have not terminated his services. He is not entitled for any reliefs. He is not a 'workman'. It is therefore prayed that the reference be rejected.

8] Issues are framed below Exh. O-5 by my Ld. Predecessor, out of which issue Nos. 1 to 4 are treated as preliminary issues, I hereby answer the same along-with my finding with reasons as follows:-

<u>ISSUES</u> <u>FINDINGS</u>

1. Whether this Court is having territorial jurisdiction? In the affirmative.

2. Whether there is *mis joinder* of parties? <u>In the negative.</u>

3. Whether the present reference under section 2-A of the Industrial <u>In the negative.</u> Disputes Act, 1947 is maintainable?

4. Whether the Second Party is a 'workman' as defined under section 2(s) of the Industrial Disputes Act, 1947?

REASONS

- 9] The Second Party examined himself below Exh. U-13. He was duly cross-examined by Learned Advocate for the First Party. During his evidence, the following documents were marked as exhibited.
- (i) Exh. C-7 is the joining form of the Second Party.
- (ii) Exh. C-8 is the copy of notice dated 24/09/2014 given to the First Party bank by the Second Party's Advocate.
- (iii) Exh. C-9 is the copy of reply dated 23/12/2014 given by the First Party to the Second Party's notice dated 24/09/2014.
- (iv) Exh. C-10 is the copy of representation dated 30/10/2015 submitted by the First Party to the Regional Labour Commissioner (Central), Pune.
- (v) Exh. C-11 to C-17 are the copies of letter dated 20/06/2013, 12/06/2013, 16/09/2013, 18/02/2014, 25/02/2014, 27/05/2014 and 23/06/2014 issued by the First Party to the Second Party.
- 10] The Second Party has closed his oral evidence on preliminary issues by filing pursis below Exh. U-15.
- 11] The First Party examined Mr. Dharirao Annasaheb Ghadage, Chief Manager below Exh. C-26. He was duly cross-examined by the Learned Advocate for the Second Party.
- The First Party closed its oral evidence on preliminary issues by filing pursis below Exh. C-28.
- 13] I have heard the Learned Advocates for the parties. They are argued as per materials on record.
- The Learned Advocate for the second party submitted that the Second Party was working as Clerk cum customer service officer. His appointment letter is filed at Exh. U-8. The nature of his work that he was performing is mentioned in his affidavit of evidence. ICICI is nationalized bank, therefore, the provisions of Central Act applies to it. The Regional office of five districts i.e. Sangli, Satara, Kolhapur, Pune and Solapur is in Pune. The present reference has been referred by the Central Government under section 10(1), 2nd proviso which states that the Government is the competent to refer a dispute with respect to Central Government to a Labour Court where the appropriate Government is the State Government. In the present case, the Ministry of Delhi had sent the present dispute to this Court for adjudication, hence, a competent authority has sent the dispute to this Court, therefore, this Court has territorial jurisdiction to decide the same. The present reference has proper parties and there is no mis joinder of the parties. The Second Party was orally terminated in the reply to the notice of the First Party stated that his employment had ceased but in their written statement they have taken a defence of abandonment of service, they have not issued any relieving order. The documents filed below Exh. C-12 to C-17 were not communicated to the Second Party. They were not sent through email. There is no acknowledgment that the Second Party had received it. The copies of cheques filed at Exh. C-25 does not have any sign of the Second Party on it. No loans were sanctioned when he was in service. No sanction papers are filed on record. In the cross-examination of the First Party's witness, the witness stated that the Second Party was reporting to the branch manager, no employee is working under the control of the Second Party. He was not aware of the Second Party's signature. No charge-sheet was issued to the Second Party for remaining absent. No enquiry was conducted. He has therefore prayed that the preliminary issues be decided in favour of the Second Party. He has filed on record the authorities below Exh. U-18 and U-19 as follows:
- (i) Carona Ltd., Mumbai Vs. Anand Manjunath Rao (alias B. Ananda) & Anr., 2018 II CLR 552;
- (ii) S. K. Verma Vs. Mahesh Chandra, in Civil 2659 of 1980, decided on 02/09/1983;
- (iii) Gaurishankar Vishwakarma Vs. Eagle Spring Industries Pvt. Ltd., LAWS(BOM)-1987-9-81.
- Per contra, the Learned Advocate for the First Party submitted that during the cross-examination, the Second Party stated that he does not know that he was terminated on 23/06/2014. He has not pleaded that he was subsequently terminated by written order throughout during the case, he has stated that he was orally terminated in the

year 2014. He has not challenged his written order, therefore, the present reference is not maintainable. Though he is aware of his termination, he has not challenged the same. He has not given relieving letter and he was given only experience certificate. Therefore, he has filed the present case. It shows that he has not challenged his termination. In his demand, as per his legal notice, he has stated that he should be given relieving letter. He has not challenged his appointment letter. He was last working at Sangli. Therefore, this Court in Pune does not have territorial jurisdiction. The Second Party has not stated why he has made First Party Nos. 2 and 3 as party in the proceedings. First Party No. 1 is the company, it is legal entity and it can sue and it can be sued. The Second Party's services were not terminated. He started remaining absent and failed to report for work. Hence, he has abandoned his services. He has not denied the letters sent by the First Party to ask him to report for work. Though he is aware of his termination, he is still challenging his oral termination. Therefore, the present reference is not maintainable and it is prayed that the preliminary issues be decided in favour of the First Party. He has relied upon the authorities below Exh. C-29 as follows –

- (i) The Management of Indian Cable Co. Ltd., Calcutta Vs. Its Workmen, 1962 (4) FLR 444;
- (ii) Chauharya Tripathi & Ors. Vs. L.I.C. of India & Ors., 2015 (146) FLR 4;
- (iii) Globe Ground India Employees Union Vs. Lufthansa German Airlines & Ors., 2019 (161) FLR 927;
- (iv) Indian Farmers Fertilizer Coop. Ltd. Vs. Industrial Tribunal I, Allahabad & Ors., (2002) 2 Supreme Court Cases 544.

AS TO ISSUE NOS. 1 TO 4:-

- Admittedly, the Second Party was working at Sangli when he was alleged terminated from the services orally. Due to the same, the First Party has contended that this Court does not have territorial jurisdiction. It is also their case that the present reference suffers from *mis joinder* of the parties, because the Second Party has made CEO, Manager HR and Branch Manager, Sangli as parties in the present reference and no reason is stated for the same. It is submitted that the First Party bank is legal person and it can sue and it can be sued. It is therefore submitted that the present reference is not maintainable under section 2-A of the Act because the Second Party was not dismissed/ discharged/ retrenched/ terminated and he has himself abandoned his services.
- In the present case, the dispute is referred to this Court by the order of reference sent by Section Officer of Government of India / Ministry of Labour, New Delhi i.e. Central Government. In the said order of reference, it is mentioned that the Central Government is of the opinion that an industrial dispute exist between the employers in relation to the management of ICICI Bank Ltd and their workmen in respect of the matter specified in the schedule and that the Central Government considers it desirable to refer the said dispute for adjudication. Therefore, in exercise of the powers conferred upon them under section 10 2(A) 1(d), the Central Government referred the said dispute for adjudication to Labour Court, Pune, Maharashtra and it was stated that the Tribunal shall gave its award within the period of three months. The schedule of dispute sent for adjudication is "Whether Shri. Ravindra Madhukar Tarade is a 'workman'? If yes, then whether the action of the management of ICICI Bank in terminating his service on 24/06/2013 orally is justified? If yes, what relief the workman is entitled to?"
- Therefore, the Central Government had referred and sent the above said dispute to this Court in exercise of their powers conferred upon them by section 10 2(A) 1(d) of the Industrial Disputes Act, 1947. Admittedly, neither of the parties have challenged the said order of reference. This Court will get jurisdiction to adjudicate the dispute on the basis of order of reference sent to it. In the present case, the said reference enables this Court to adjudicate the dispute. Therefore, even though the Second Party had last worked at Sangli or that the Central Government had referred the dispute, the same is irrelevant because the order of reference is not challenged. This Court cannot go into the aspect of territorial jurisdiction as it has received the said order of reference from the Central Government, New Delhi and hence, this Court has jurisdiction to entertain and decide the same. Further, as per the order of reference, the dispute is between the Second Party and the management of ICICI Bank. Therefore, this Court cannot go into the issue of *mis joinder* of the parties only because the Second Party has mentioned the three officers in his statement of claim. This Court has only to see the parties mentioned in the order of reference. The First Party who appeared before this Court is ICICI Bank and they have filed their written statement on behalf of the bank. Therefore, there is no *mis joinder* of the parties. I therefore answer issue No. 1 in the affirmative, by holding that this Court has territorial jurisdiction. I answer issue No. 2 in the negative, by holding that there is no *mis joinder* of the parties.
- The First Party has submitted that there is no dismissal / discharged / retrenchment or otherwise termination of the Second Party. He has himself abandoned his services and absconded without permission of the bank. It is also their case that he is not a 'workman' as he was drawing salary of more than Rs.10,000/- per month. Hence, the present reference is not maintainable.
- Perusal of the statement of claim shows that the Second Party has pleaded that he was doing the clerical nature of work. No employees were working under the supervision and control under him. He had never worked in supervisory, administrative or managerial capacity. However, he has not specifically pleaded the exact predominant nature of work.

21] In his affidavit of evidence below Exh. U-13 in para Nos. 2 and 5, he has mentioned as follows:-

मी प्रथम पक्ष बॅंकेकडे क्लार्क म्हणून कामास होतो. मी बॅंकेमध्ये ग्राहकांना फाॅर्म भरण्यास मदत करणे, त्यांच्याकडून आलेल्या रक्कमा स्वीकारणे, तसेच आलेले चेक क्लीअरींगसाठी वरिष्ठांकडे देणे, तसेच ग्राहकांना बॅंकेचे नवीन योजनेबाबत माहिती देणे, तसेच ग्राहकांच्या समस्या सोडविण्यासाठी आलेले अर्ज वरिष्ठांकडे पाठविणे इ. क्लेरीकल कामे करत होतो. मला बॅंकेने नुसते ऑफिसर असे नावापुरते पद दिले होते.

निशाणी यु-८ अ.क्र. १ ला मला बॅकेने दिलेला नेमणूक आदेश प्रत दाखल आहे. त्यास निशाणी क्रमांक देण्यात यावा. त्यामध्ये मला ऑफिसर म्हणून बॅकेमध्ये नेमले जाईल असे नमूद केलेले आहे. मी बॅकेमध्ये ऑफिसर म्हणून कधीही काम केलेले नाही. निव्वळ मला कामगार कायद्याचा आधार घेता येवू नये या वाईट हेतूने माझ्या नेमणूक आदेशामध्ये ऑफिसर असा उल्लेख केलेला आहे.

- The said contentions are not pleaded by him in his statement of claim. Therefore, without there being any pleadings, the evidence cannot be considered.
- In his cross-examination below Exh. U-13, he admitted his appointment letter dated 24/12/2010. He also admitted his offer of appointment letter dated 29/03/2011. They are at Exh. C-5 and C-6 respectively. As per the appointment letter dated 29/03/2011, he was appointed as Trainee initially. It was also mentioned that on completion of three months on the job training, the Second Party will be placed in the grade of officer in the bank. The Second Party has admitted that he successfully completed on the job training and he has never complained to the bank that he was wrongly designated as officer in his appointment letter after receipt of the same.
- With respect to his nature of work, in his cross-examination in para No. 13, he has admitted that his nature of work was clerical like taking request from the customers, cross sell (mutual funds), policy, insurance. He admitted that without his signature, the customer could not open their account in the bank. He has admitted that he never informed the bank that his nature of work was clerical and he was designated as an officer. He admitted that he was paid wages as per his post. He had right to conduct business with transaction limit of Rs.50,000/-. He volunteered that he was allowed to do only the entry level work and final authority was with the Manager. He admitted that he was given temporary power to do the entry in the system by the manager. He has not mentioned the same in his affidavit of evidence. He stated that the leave forms were to be submitted in the computer system from the portal and team leader used to sanction the leaves of the concerned employees. He admitted that he has not mentioned in his affidavit that his post, wage and nature of work was lower than that of the team leader. He admitted that the branch where he last worked was low cost branch and transaction limit of the said branch was Rs.50,000/- to Rs.1,00,000/-. He stated that he had not issued any loan while he was working in the bank. He admitted that he did not request the bank that his work is not administrative or managerial.
- Even in the cross-examination of the First Party's witness, he has denied the suggestion that the Second Party while working as customer service officer was doing the work relating to clerical such as filling forms, forwarding the cheques for clearance, provide information to the customers about new schemes of the bank and placing before any senior any issue relating to customers. It is pertinent to note that there are no pleadings with respect to the same in his statement of claim that he was doing the said work. He had also denied the suggestion that the Second Party falls within the definition of 'workman'.
- Therefore, the Second Party has given some admissions in his cross-examination with respect to his appointment as an officer in the bank, that he never complained about the said post to the bank, he had the power to do transaction of Rs.50,000/-, the branch where he had worked branch was low cost branch and the transaction limit was Rs.50,000/- to Rs.1,00,000/-. He has admitted that his signature was required to open any account of the customer, he was reporting to the bank manager. The manager had given temporary power to him to make entry in the system and that powers were never changed while he was working in the bank. Therefore, he had some power to take independent decision on behalf of the bank. As stated above, what was the exact nature of duties that he was performing are not pleaded by him in his statement of claim. Though he has stated that he was working as Clerk and doing clerical nature of duties, however, his appointment letter shows his appointment as an officer and there is no evidence on record which could point and highlight that his nature of duties were clerical. In fact, it appears that they were managerial and administrative in nature.
- As per the settled position of law, as held by the Hon'ble Supreme Court in the case of **H.R.Adyanthaya and Ors. Vs. Sandoz India Ltd. & Ors., 1994 (4) SCC 1964**, the Hon'ble Supreme Court has held in para No. 24 as follows:-
 - 24. We thus have three three Judge Bench decisions which have taken the view that a person to be qualified to be a workman must be doing the work which falls in any of the four categories, namely manual, clerical, supervisory or technical and two two- Judge Bench decisions which have by referring one or other of the said three decisions have reiterated the said law. As against this, we have three three- Judge Bench decision which have without referring to the decision in May and Bakerl, WIMCO and Burmah Shell cases have taken the other view which was expressly negatived, namely, if a person does not fall within the four exceptions to the said definition he is a 'workman' within the meaning of the Industrial Disputes Act, 1947.

These decisions are also based on the facts found in those cases. They have, therefore, to be confined to those facts. Hence, the position in law as it obtains today is that a person to be a 'workman' under the Industrial Disputes Act, 1947 must be employed to do the work of any of the categories, namely, manual, unskilled, skilled, technical, operational, clerical or supervisory. It is not enough that he is not covered by either of the four exceptions to the definition. We reiterate the said interpretation.

Therefore, as per the above said ratio, the person to be defined as a 'workman' has to show that he is covered in the inclusive definition of 'workman' and it is not enough to show that he is not covered by the exclusion clause. In the present case also the Second Party has only pleaded about the duties that he was not performing, however, what were the duties that he was performing are not pleaded. He has not pleaded nor led evidence to prove that he was doing the work of manual, unskilled, skilled, technical, operational, clerical or supervisory. Therefore, the authorities filed by him below Exh. U-18 and U-19 are therefore not help of him, because he has failed to prove his exact nature of duties so as to place in the definition of 'workman'. Therefore, since the Second Party has failed to prove that he is a 'workman' under section 2(s) of the Industrial Disputes Act, 1947, hence, I answer issue No. 4 in the negative.

It is the case of the First Party that they have not terminated the Second Party's services and he has himself abandoned his work. During the cross-examination of the Second Party, he stated that he had sent legal notice dated 24/09/2014 to the bank and they have replied on 23/12/2014. The said notice and reply are Exh. C-8 and C-9. If the said reply is seen, the First Party has contended therein that the Second Party has continuously remained absent on duty from 20/05/2014. He was sent letter dated 27/05/2014 about his unauthorized absence. He was also advised to resume his duties immediately, but he did not resume duties and another letter sent by the bank on 05/06/2014 advised him to resume his duties. It is the contention of the Second Party that he was orally terminated on 23/06/2014. In his cross-examination, however, he stated that he had not gone in the bank to resume on duty from the period from May-2014 to September-2014. If he had not gone to the bank during this three months then on what basis is he contending that he was orally terminated on 23/06/2014. He was shown letters at Exh. C-10 dated 30/10/2015, letter dated 20/06/2013 Exh. C-11, letter dated 18/02/2014 at Exh. C-14, letter dated 25/02/2014 at Exh. C-15, letter dated 27/05/2014 at Exh. C-16, letter dated 23/06/2014 at Exh. C-17. The letters at Exh. C-11, C-14, C-15, C-16 and C-17 are all the letters which were sent by the First Party to the Second Party with respect to his unauthorized absenteeism from 03/06/2013, 07/09/2013, 10/02/2014 and 20/05/2014. The Second Party has contended that he has not received those letter, however, he admitted that he received the letter at Exh. C-13 i.e. 16/09/2013. If the said letter is perused, it shows that the First Party had stated that the Second Party was unauthorized absent from duty since 07/09/2013 and he was advised to resume duty immediately at his place of posting along-with reasons for his absence. The Second Party has not pleaded about the said letter or even about the steps that he had taken after receipt of the letter. Whether he had joined his services or whether he had taken steps to approach the First Party to allow him to join duty. In his cross-examination, he has admitted that he has regularly worked with the First Party till May-2014 and he had taken medical leave from 11/05/2014. Considering the First Party's applications as above sent to the Second Party, it appears that the Second Party had remained absent and therefore, the First Party had sent him those letters. Even on receipt of one of such letter which is filed at Exh. C-13, he had not approached the bank to allow him to resume the duty. He had also not filed any application before the Court even when the First Party in their written statement pleaded that they had not terminated his services and that he has himself abandoned his services. Therefore, I am of the view that there was no termination per se of the Second Party as on 23/06/2014 as alleged by him and it appears that he has abandoned his services at that time. In fact, he had admitted that when he had called the HR in the month of July-2014, he came to know that his services were terminated by letter dated 23/06/2014. Therefore, he was aware in the months of July-2014 only that he was orally terminated and they were terminated by letter dated 23/06/2014, it shows that there was no oral termination on 23/06/2014. Another important factor is that as per the roder of reference, this Court has to adjudicate whether there was any termination on 24/06/2013. In the present case, there are no pleadings with respect to termination dated 24/06/2013. He has admitted that he was working with the First Party till May-2014. Therefore, it appears that there was no termination dated 24/06/2013. Therefore, the reference fails. It is not maintainable. I therefore answer issue No. 3 in the negative. Accordingly, the following award is passed.

<u>AWARD</u>

- (a) The reference is hereby answered in the negative as it is not maintainable because the Second Party is not a 'workman' under section 2(s) of the Industrial Disputes Act, 1947.
- (b) No order as to costs.
- (c) Copies of the award be sent to the appropriate Authority / Government for necessary information and action as per rules.

नई दिल्ली, 2 मई, 2025

का.आ. 763.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मुंबई पोर्ट ट्रस्ट के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय मुम्बई - 2 के पंचाट (20/2019) प्रकािंगत करती है।

[सं. एल - 31011/01/2019- आई आर (बी- II)]

सलोनी. उप निदेशक

New Delhi, the 2nd May, 2025

S.O. 763.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 20/2019) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of Mumbai Port Trust and their workmen.

[No. L-31011/01/2019- IR(B-II)]

SALONI, Dy. Director

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.2, MUMBAI

PRESENT

SHRIKANT K. DESHPANDE

Presiding Officer

REFERENCE NO. CGIT-2/20 of 2019

EMPLOYERS IN RELATION TO THE MANAGEMENT OF

MUMBAI PORT TRUST.

The Chairman,

Mumbai Port Trust,

Port Bhawan, S.V. Marg,

Mumbai 400 001.

AND

THEIR WORKMEN.

(MbPT DOCK & GENERAL EMPLOYEES' UNION)

The General Secretary,

Mumbai Port Trust,

Dock & General Employees' Union,

Port Trust Kamgar Sadan,

Nawab Tank Road,

Mazgaon,

Mumbai 400 010.

APPEARANCES:

Party No. 1 : Ms. Sarita

Advocate

i/b Bangale & Associates.

Party No. 2 : Mr. V. Randive.

Representative

AWARD

(Delivered on 19-03-2025)

1. This Reference has been made by the Central Government in exercise of powers under clause (d) of subsection (1) and sub-section (2A) of Section 10 of the Industrial Disputes Act, 1947, vide Government of India, Ministry of Labour & Employment, New Delhi, order No. L-31011/01/2019 (IR(B-II)) dated 20.02.2019. The terms of reference given in the schedule are as follows:

Whether the demand of Union Mumbai Port Trust, Dock & General Employees' Union for regularization of Shri. Sanjay Kumar and 24 other (List enclosed as, Annexure-C) in the services of Mumbai Port Trust w.e.f. their date of appointment since 1996, on the analogy of the regular employees at Atithi Guest House, Colaba, Mumbai, is fair, just and legal? If so, what relief these employees are entitled to?`

List of contract workmen working at Evelyn House since 1996

- 1. Sanjay Kumar
- 2. Nitin A Pawar
- 3. Vinod Mayekar
- 4. Dilip Mahale
- 5. Rahul Patil
- 6. Mandar Nimbre
- 7. Sanjay Pawar
- 8. Sachin Wankhede
- 9. Sadguru Adarkar
- 10. Pradeep Warde
- 11. S. N. Abbas
- 12. Aditya Kumar
- 13. Amrish Kanojiya
- 14. Jokhim Tigga
- 15. Pratap Kanojiya
- 16. Prashant Dash
- 17. Nitin Chandra
- 18. Rajesh Kumar
- 19. Vinod Kanojiya
- 20. Manoj Kanojiya
- 21. Sanjay Ekka
- 22. Vijay Singh
- 23. S. P. Yadav
- 24. Suresh Pandey
- 25. Shankar Sharma
- 2. The Secretary of the Mumbai Port Trust, Dock & General Employees' Union, without filing any statement of claim in the matter has filed pursis and thereby informed that, the contractual workmen involved in the Reference are not available and not giving any response and due to this reason, no cause of action remained in the present matter therefore they are withdrawing the present proceedings with free will. The counsel for the First Party has given no objection for withdrawal of the Reference.

In view of this, the Reference is disposed off as withdrawn. The Second Party is not entitled for any relief mentioned in the Reference order. The proceeding is closed.

Hence, I pass the following order-

ORDER

- i. The Reference is answered in the negative.
- ii. The Second Party is not entitled for relief as prayed.
- iii. No order as to costs.
- iv. The copy of Award be sent to the Government.

1912

नई दिल्ली, 2 मई, 2025

का.आ. 764.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मेसर्स न्हावा शेवा इंटरनेशनल कंटेनर टर्मिनल प्राइवेट लिमिटेड के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय मुम्बई- 2 के पंचाट (08/2018) प्रकाित करती है।

[सं. एल - 34025/04/2017-आई आर (बी-II)]

सलोनी. उप निदेशक

New Delhi, the 2nd May, 2025

S.O. 764.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref.08/2018) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Mumbai -2* as shown in the Annexure, in the industrial dispute between the management of M/S. NHAVA SHEVA INTERNATIONAL CONTAINER TERMINIAL PVT. LTD and their workmen.

[No. L-34025/04/2017- IR(B-II)]

SALONI, Dy. Director

ANNEXURE

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL NO.2, MUMBAI

PRESENT

SHRIKANT K. DESHPANDE

Presiding Officer

REFERENCE NO. CGIT-2/08 of 2018

EMPLOYERS IN RELATION TO THE MANAGEMENT OF

1. M/S. NHAVA SHEVA INTERNATIONAL CONTAINER TERMINAL PVT. LTD.

The Chief Executive Officer.

M/s. Nhava Sheva International

Container Terminal Pvt. Ltd.

Operation Centre, JNPT Sheva,

Navi Mumbai 400 707.

2. M/S. D.B. & CO.

The Proprietor,

M/s. D.B. Co..

103, A-wing,

Saikiran Apartment,

Karanja Road, Uran,

Dist: Raigad (Maharashtra) – 400 702.

AND

THEIR WORKMEN.

(TRANSPORT & DOCK WORKERS UNION)

The Secretary,

Transport & Dock Workers Union,

P.D. Mello Bhavan,

P.D. Mello Road,

Caranc Bunder,

Mumbai 400 038.

APPEARANCES:

First Party No. 1 : Mr. R.P. Gawde &

Mr. G.S. Desai.

Representative

First Party No. 2 No appearance.

Party No. 2 : Mr. A.M. Koyande.

Advocate

AWARD

(Delivered on 27-02-2025)

1. This Reference has been made by the Central Government in exercise of powers under clause (d) of sub-section (1) and sub-section (2A) of Section 10 of the Industrial Disputes Act, 1947, vide Government of India, Ministry of Labour & Employment, New Delhi, order No. L-34025/04/2017-IR(B-II) dated 15.02.2018. The terms of reference given in the schedule are as follows:

`Whether the action of M/s. D.B. & Co. (Contractor) and M/s. Nhava Sheva International Container Terminal Pvt. Ltd. (Principal Employer) in not entertaining 28 points Charter of Demands dated 20.06.2016 served by the Transport & Dock Workers` Union for the period from 01.04.2016 in respect of 36 workmen seeking wage revision ad fringe benefits is justified? If not, to what relief the workmen are entitled?`

2. Read application filed by the First Party No. 1. Perused the say given on behalf of the Second Party. Heard the parties.

It appears that, the Reference is very old and inspite of opportunities, the Second Party has not filed statement of claim. Today also the Second Party is not present and his counsel in his say given an application stated that, he has no instruction. In such circumstances and in absence of the Second Party, the Reference is disposed off for want of prosecution. The Second Party is not entitled for any relief of the First Party present before the court. No order as to costs. The proceeding is closed.

Hence, I pass the following Order-

ORDER

- i. The Reference is answered in the negative.
- ii. The Second Party is not entitled for relief as prayed.
- iii. No order as to costs.
- iv. The copy of Award be sent to the Government.

SHRIKANT K. DESHPANDE, Presiding Officer

नई दिल्ली, 2 मई, 2025

का.आ. 765.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार भारतीय स्टेट बैंक के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय हैदराबाद के पंचाट (33/2002) प्रकािंगत करती है।

[सं. एल - 12012/330/2001- आई आर (बी-I)]

सलोनी, उप निदेशक

New Delhi, the 2nd May, 2025

S.O. 765.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref.33/2002) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Hyderabad* as shown in the Annexure, in the industrial dispute between the management of State Bank of India and their workmen.

[No. L-12012/330/2001- IR(B-I)]

1914

ANNEXURE

IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT AT HYDERABAD

Present: Sri IRFAN QAMAR

Presiding Officer

Dated the 15th day of April, 2025

INDUSTRIAL DISPUTE No. 33/2002

Between:

Sri K. Ilaiah,

S/o Siddiahm,

H.No. 2-108, Nacharam (V),

Uppal(M),

Hyderabad-500 076.

... Petitioner

And

The Assistant General Manager,

State Bank of India,

(Personnel & HRD Department)

Local Head Office,

Bank Street, Koti,

Hyderabad – 500 095.Respondent

Appearances:

For the Petitioner: Sri K.R. Prabhakar, Advocate
For the Respondent: Sri Ratang Phani Reddy, Advocate

AWARD

The Government of India, Ministry of Labour by its order No. L-12012/330/2001-IR(B.I) dated 19.12.2001 referred the following dispute under section 10(1)(d) of the I.D. Act, 1947 requiring this forum to decide the question:

SCHEDULE

"Whether the action of the management of State Bank of India, Local Head Office, Hyderabad in terminating the services of Sri K. Ilaiah, Temporary/Non-.Messenger, SBI with effect from 31.3.1997 is justified or not? If not, what relief the applicant is entitled?"

After receipt of the reference, it was numbered as ID No. 33/2002 and notices were issued to both the Workman and the management.

2. Before unfolding the factual matrix of the instant industrial dispute it would be apposite to have a bird eye view of a chequered history of the instant industrial dispute. Earlier instant industrial dispute along with the batch cases was decided by this Tribunal vide common award dated 17.5.2005 and the reference was answered in favour of the Respondent and against the Workman. That said common award dated 17.5.2005 was challenged by the aggrieved Workmen in various Writ petition No.6470/2014 along with batch of writ petitions before the Hon'ble High Court of Andhra Pradesh and Hon'ble High Court vide its' judgement dated 23.6.2014 allowed all batch of writ petitions and set aside the common award dated 17.5.2005 passed in ID No.222 of 2001 and other batch of ID cases by Central Government Industrial Tribunal cum Labour Court, Hyderabad and the Respondent management of State Bank of India was directed to reengage the Writ Petitioners in position, which they have been occupying prior to their termination and further directed to consider their cases for regularization as and when the substantive vacancy arises. This judgement dated 23.6.2014 of Hon'ble High Court of AP, passed in WP No.6470/2014 and batch petitions was challenged by Respondent management before the Hon'ble High Court in Writ Appeal No. 1268 of 2014. The aforesaid Writ Appeals No.1268/2014 and other Writ Appeals were decided by Division Bench of High Court of Andhra Pradesh by a common judgement dated 20.3.2019. Hon'ble High Court in aforesaid Writ Appeal was pleased to pass the order which is extracted as below:-

- "7. Hearing the learned senior counsel for the SBI and the learned senior counsel for the contesting unofficial Respondents, we see that while the learned single Judge was justified in setting aside the award af the Tribunal, the proper course to be adopted was to remit all the cases to the Tribunal. This we say for reasons more than one. Firstly, in such matters, claims have to be decided on individual basis, as different persons have different claims as to the length of officiation or discharge of duties and functions; quality of engagement, drawings, accounting of the post for each one of them, who have worked etc. All these issues will not be the same in all the cases. Therefore, each case ought to have been directed to be decided by the Tribunal afresh on individual basis. The second and most important aspect is the learned single Judge has in one go ordered re-employment of all the workmen. This is not a relief that could have been granted without answering the individual issues; each issue relating to each case could not have been decided by the writ Court within the format of its adjudication procedures and scope. The adjudicating body, which has to do that activity, is the Industrial Tribunal. Therefore, we are of the view that while we would sustain the order of the learned singe Judge insofar as it interfered and sets aside the award of the Tribunal, the further findings and directions, issued through the impugned order have to go and the individual cases have to be sent back for consideration of the Tribunal. Such further procedure before the Tribunal will have to be carried forward with the materials already on record and also by affording an opportunity to the persons, who have claims as well as the management to place their rival contentions and further material before the Tribunal. The learned counsel appearing for the workmen are justified in pointing out that enormous delay has already happened and further action by the Tribunal in this line may be expedited.
- 9. In the result, these writ appeals are ordered;
- (1) affirming the impugned common order of the learned single Judge to the extent it sets aside the common award dated 17.05.2005 of the Industrial Tribunal;
- (2) the further findings and directions issued through the impugned common order are vacated:
- (3) all the matters shall be remitted to the Industrial Tribunal with a direction to dispose of them within an outer limit of five (5) months from the date of receipt of a copy of this order; and,
- (4) the parties to make appearance before the Tribunal on the given date."

Thus, in view of the above direction of Hon'ble High Court of Andhra Pradesh in W.A.No.1268 of 2014 and batch cases. This Tribunal has taken up the matter of industrial dispute for hearing and deciding it afresh in view of the aforesaid guidelines laid down by the Hon'ble High Court in Writ Appeal No.1268/2014 vide judgement dated 20.3.019.

- 3. The factual matrix of instant industrial dispute as narrated by the Workman in his claim statement are that, the Workman joined in the service of the management institution as Non-Messenger from 1985 to 1997, and has rendered unblemished service spreading over a period of about 12 years. The Respondent has terminated services of Workman by oral orders with effect from 1.4.1997. Further, it is submitted that the management of Respondent bank decided to give a chance to temporarily employed personnel "found suitable for permanent appointment" by wait- listing them by offering permanent appointment or waitlisting till such opportunity arises.
- 4. That on 17.11.1987 a settlement was reached between All India State Bank of India Staff Federation and the Management of State Bank of India settlement one, under this settlement three categories of employees were listed. That is, A) those who have completed 240 days in 12 months or less after 1.7.1975. B) those who have completed 270 days in any continuous block of 36 calendar months after 1.7.1975. C) (i) those who have completed minimum of 30 days aggregate temporary service in any calendar year after 1.7.1975 or (ii) 70 days aggregate temporary service in continuous block of 36 months after 1.7.1975.
- The persons who satisfied in all the above 4 categories were to be interviewed by a selection committee and the said selection committee would determine the suitability of the said candidate for permanent appointment. Therefore, the bank prescribed certain qualifications and from among the candidates satisfying the qualifications the suitable candidates were enlisted by a selection committee. The Clause 7 of the said agreement provided with the selected candidate would be wait listed in order of their respective categorization and the selected panel would be valid upto December, 1991. Clause 10 of the settlement specifically provided that henceforth. "there will be no temporary appointments in the subordinate cadre", except on a restrictive basis in the specified category, "from amongst empanelled candidates as per existing guidelines of the bank". The Workman further submits that consequent upon the said agreement and the draft, a notification was issued in the newspapers. The last date for responding to the advertisement was 30.8.1988. A written examination followed by viva-voce in May, 1989 was held. A selected panel was prepared, as per Clause 7 of the agreement, ie. Settlement No.1, the selected panel was to be valid upto December, 1991, the Workman submits that circular was issued on 26.4.91 by the said letter it is mentioned that the terms of the agreement dated 17.11.87 was modified vide second agreement dated 16.7.88 was entered into between the parties. In terms of the said agreement a chance was to be given, "to all eligible temporary employees for permanent appointments. The appointments were against the vacancies likely to arise during the years 1995-96, circular made it clear that in view of the enormity of the problem an extension of the currency of the panel, eligible temporary employees who have been empanelled could not appear in the earlier interviews and have been pursuing their cases thereafter, "will be given another chance to appear for interview".

- 6. Workman submits that there were total five settlements. The settlement dated 17.11.87 is the 1st settlement (Ex M1), settlement dated 16.7.88 is 2nd settlement (Ex M2), settlement dated 27.10.88 is the 3rd settlement (Ex M3), then settlement dated 9.1.91 is 4th settlement and settlement dated 30.7.96 is 5th settlement (Ex M6). In between there is minutes of conciliation proceedings dated 9.6.95 marked as Ex M5. That due to all these settlements which were extended by subsequent settlements thereby created reasonable expectations in the list of the selected candidates arose with that it's a question of time their appointments or services would be regularized in the services of the bank. The Workman was working with the bank on temporary basis was under the bonafide hope that sooner his services will be regularized with the bank. He is thereby closed all his options elsewhere. It is needless to point out that employing person to whom hope of employment in substantial terms was made is a facet of Article 21 of the Constitution of India.
- 7. Further Workman submits that the Government of India issued Circular No. F-3/3/104/87-IR, dated 16.8.1990. Under said circular the chief Executives of all public sector banks including the Management herein were specifically instructed that until the problem of existing temporary employees is fully resolved, no bank is permitted to make any permanent appointments. That some of the persons similarly situated like this Workman aggrieved by the inaction on the part of the management of the bank is not regularizing their services from out of the selected panel and not clearly focusing the vacancy position, filed W.P. No. 4194/97 before Hon'ble High court of A.P. It is specifically averred in the said writ petition that the Management of the bank had failed to implement the settlement and that it violates the various fundamental rights guaranteed under the constitution of India. The Hon'ble High court of A.P.. by order dated 5.3.97 directed the bank to implement the settlement as amended from time to time. It also directed the bank to carry out the terms of settlement before the expiry of March, 1997. The Hon'ble High Court also recorded finding that the Bank cannot escape its liability of enforcement of the Settlement. In view of the directions given by the High Court all candidates whose names appeared in the select panels prepared on the basis of the agreement entered into on 17.11.87 under which the panel was valid upto December, 1991, and on the basis of a settlement dated 27.10.1988 whereby the panels were made alive upto 31.3.1997 under which the panel was valid upto December, 1999. The other agreement dated 16.7.1988 under which the panel was valid upto 1992 and on the basis of the settlement dated 27.10.1998 whereby the panels were made alive upto 31.3.1997 were under the bonafide impression that their cases will be considered for regularization and were living on the basis of the said reasonable expectation. Unfortunately, contrary to the aforesaid directions given by the High Court and contrary to the settlements entered into between the parties, the bank issued proceedings dated 25.3.1997, dated 27.3.1997 and 31 3.1997 instructing the various authorities of the Management not to continue the temporary employees those who are in services of the bank from 1.4.97. The said order was followed by the Management. Aggrieved by the said action the Workman herein and similarly situated candidates have filed a writ petition before the Hon'ble High Court and by way of Writ Petition No.9206/97 seeking a declaration that the proceedings issued by the Deputy General Manager and the Assistant General Manager (Respondents 3,4 and 5 therein) on 25.3.97, 27.3.97 and 31.3.97 as illegal and also non-continuance of the Workmen therein in service by absorbing them in the services of the bank as violative of Section 2(p) and 18(1) read with Rule 58 of Central Rules and sought for specific direction to the bank to absorb them in service.
- 8. Further, Workman submits that in the counter affidavit filed in Writ Petition No.9206/97, the bank has submitted that it has about 805 branches in Andhra Pradesh alone. It has stated that due to exigencies of circumstances and on account of the urgent need in its banks, it employed temporary employees in subordinate cadre. It is pertinent to mention that it does not state the urgent or need or the nature of temporary employees that it had engaged. Enquiry into the same would reveal that the stand taken by the bank either on the ground of urgent need or of temporary employees is a façade to perpetuate unfair labour practice. It is designed to on the one hand, keep the employed in the erroneous zone of hope and on the other to ensure that benefits that a model employer will extend under various statutes to its employees is not required to be borne out by the bank. A reading of the counter affidavit would show that the bank would opines that being just fair and reasonable are which obviously is reprehensible and is a facet of unfair labour practice.
- 9. The Workman submits that the bank had referred in its counter affidavit to three settlements dated 17.11.87, 16.7.88 and 27.10.88. The bank in the guise of extending the benefits of the circular of Government dated 16.8.90 stated in its counter affidavit that as follows:

"Government of India, vide its letter dated 16.8.1990, issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of the approach paper on the issue provided by a committee constituted in this regard. The Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper.

The approach paper specified that the cases of temporary employees who had put in not less than 240 days of temporary service in 12 consecutive Months and who are entitled to benefit of Section 25-F may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired, they could enter into a conciliation settlement with the representative union. Para 6(h), it is mentioned

that only those temporary employees who had put in temporary service of 90 or more days after 1.1 1982 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 or more days, the bank by way of further concession entered into settlements Even in respect of those who had put in less than 90 days. As such, it could be Seen that the settlements are more beneficial to the temporary employees concerned. The approach paper also specify at para 6(c) that the banks would provide one time opportunity to all the temporary employees and for that purpose temporary employees worked in the bank on or after 1.1.1982 could be considered for re-employment in terms of the scheme. The Respondents have gone further wherein even persons working after 1975 were also considered.

As could be seen from the above, there was a genuine effort on the part of the Respondent bank to provide permanent employment for as many as possible subject to availability of the vacancies.

It is further submitted that at para 6(k) of the approach paper, it was made clear that this would be one time exercise in full and final settlement of all the aims and disputes for the past period in respect of temporary workmen covered by the settlement. This would mean that the Government of India guidelines would cover only those persons who were temporarily employed for the period specified therein and not otherwise. As such, it is submitted that the Respondents have not only followed the Government of India guidelines but in fact covered cases of the employees who had worked for less than 90 days. As such, question of violation does not arise and in any case those were only broad guidelines and not directives".

- 10. The Workman submits that the bank also referred a subsequent settlement dated 9.1.1991 wherein there is a clause to the effect- that the panel of temporary employees and the panel of daily wage employees will be operated to a particular period. Therefore their cases will not be considered. The Management herein relying upon this settlement in their impugned action. It is submitted that even the settlement dated 9.1.1991 will not empower the management to terminate the services of the temporary employees who are working in the bank services like the Workman herein as it does not specify the termination of the employees. In fact there are so many vacancies wherein the Management has engaged several new persons as temporary messengers/ attendars/ sweepers etc., even after the judgment of Hon'ble High Court without considering the cases of the similarly situated candidates like the Workman herein. It is submitted inspite of engaging fresh candidates as is now being done by the Management they would have continued the similarly situated candidates like the Workman herein in the services of the bank and consider their cases for absorption in view of the circulars issued by Central Government as well as the directions of this Hon'ble Court in Writ Petition No.4194/97, dated 5.3.97. In view of the circulars issued by the Central Government, the Management should not have relied upon the settlement dated 9.1.1991. Hence, the impugned action of the Management is illegal, unjust, violative of fundamental rights such as Articles 14,16 and 21 of the Constitution of India.
- 11. The Workman submits that in W.P. No.4194/97 filed by the union of temporary employees where in they have complained about the non-implementation of the settlements arrived between the parties and sought for absorption. Such employees in the bank services on permanent basis before the date fixed for carrying out the terms of settlement, the Court held that the members of the union had been empanelled in the list, they were not regularized and the time was going to run out to the near future and the Respondent bank and its officers cannot escape from the liability of enforcing the settlement which has been reached and therefore directed that the bank and the officers shall implement the settlement dated 17.11.87 as amended from time to time before the expiry of 31.3.97.
- 12. Further, it is submitted that in the clause of Settlement it is specifically mentioned that the workmen to be absorbed/appointed in the bank prohibiting any temporary appointments subsequent to the date of settlement even the authorities want to make temporary appointments that should be made only from among the empanelled can be appointed either for temporary vacancy or permanent vacancy except from among the empanelled candidates like the Workman and that should be continued till they are absorbed. The management committed unfair labour practices and terminated the services of the candidates with effect from 1.4.1997 which is arbitrary, discriminatory, contrary to their own guidelines and violative of the constitutional provisions which are guaranteed in Chapter -III of the Constitution of India.
- 13. The Workman submits that it is strange as to how the panels were allowed to lapse by a so-called Memorandum of Understanding dated 25.2.1997, that the action of terminating such employees like the Workman by virtue of an impugned oral proceedings without implementing the settlement would be illegal and unfair labour practice which cannot be allowed to be perpetuated. That the discontinuance of the Workman after 31.3.97 who had served in the bank in any capacity amounts to retrenchment. It could not have been done without any notice and it violates Sec.25FF of the Industrial Disputes Act, 1947 and the said action is violative of principles of natural justice guaranteed under Chapter III of the Constitution of India. This amounts to retrenchment without one month's notice and taken in view of such notice. Thus, the main proceedings issued by the Respondent is without jurisdiction and is arbitrary, illegal and therefore liable to be quashed. That the alleged Memorandum of Understanding dated 27.2.97, Ex.M5 does not own any legal entity, as the said Memorandum of Understanding is not published anywhere to brought to the notice of the Workman whose rights are being affected. It is submitted that Management did not adhere to the procedure envisaged by the Central Government in its' instructions dated 16.8.90 in the year 1995. The same was not followed in the year 1997 despite there being vacancies. The management

has followed the procedure of calling candidates through Employment exchange instead of giving chance to the empanelled candidates like the Workman here. It is pertinent to mention here that the Respondent Management sent letters to the all similarly situated candidates like the Workman in the month of June, 1997, subsequent to the passing of impugned termination orders. After knowing the facts that the candidates are litigating, the Management refused to engage these candidates. It is once again reiterated that the panels are meant for absorption but not for termination. It was the duty of the Management to engage the empanelled candidates like the Workman even in temporary vacancies till they are absorbed permanently in regular vacancies. Hence, the action of the Respondent Management terminating the services of the Workman by oral order dated 31.3.97 is unjust, illegal, violative of principles of natural justice and hence, the Management be directed to reinstate and absorb the Workman and to grant all incidental and consequential benefits.

- 14. Per contra, Respondent had filed counter and made a contentions that the reference is not tenable and contrary to the provisions of I.D. Act, 1947. Respondent submitted that to tide over severe sub-ordinate staff constraints which arose out of leave vacancies, exigencies, etc., and also owning to the restrictions imposed by the Government of India/Reserve Bank of India on intake of staff, the Respondent bank used to engage sub-ordinate staff like messengers, sweepers, sweeper cum water boys, etc., depending on the availability of work on purely temporary basis for the smooth and uninterrupted functioning of the branches. It is submitted that the All India State Bank of India Staff Federation which represents majority of the employees in the State Bank of India comprising about 98% of the work force as its' members espoused the cause of temporary employees who have put in less than 240 days of temporary service in 12 calendar months in the bank and who were ineligible for any protection under Industrial Disputes Act, 1947 to give a chance for being considered for absorption and permanent appointments.
- Discussions were held and on 17.11.1987 an agreement was signed between the federation and the Management bank under Sec. 2(p) read with Sec 18(1) of the Industrial Disputes Act, 1947 read with Rule 58 of Industrial Disputes (Central) Rules 1957. A copy of the said settlement dated 17.11.87 which may be herein after referred as first settlement is filed and 4 categories were made as it has already been mentioned in the claim statement above, it need not be repeated here. In the first settlement, it was agreed that the temporary employees as categorized would be given a chance for being considered for permanent appointment in the bank's service against the vacancies which are likely to arise during the period 1987 to 1991. On 16.7.88 second settlement was arrived between the Federation and the Bank whereby it was agreed to substitute the period of consideration of vacancies as 1987 to 1992 in place of 1987 to 1991 as contemplated under the first settlement dated 17.11.1987. This is the second settlement. A 3rd settlement was entered into on 27.10.88 and it was agreed that the bank's service against the vacancies likely to arise from 1988 to 1992 was to be considered. Government of India vide its letter dated 16.8.90 issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of approach paper on the issue provided by a committee constituted in this regard. Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper. The approach paper specified that the cases of temporary service in 12 consecutive months and who are entitled to benefit of Sec.25F of the Industrial Disputes Act, 1947 may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired they could enter into a conciliation settlement with the representative union. In para. 6(h) it is mentioned that only those temporary employees who had put in temporary service of 90 days or more days after 1.1.82 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 days or more days, the bank by way of a further concession entered into settlements. Even in respect of those who had put in less than 90 days and also the bank went a step further and said those persons who are working after 1975 were also considered. Hence, there was a genuine effort on the part of the Respondent bank to provide as many as possible jobs subject to the availability of the vacancies. However, para 6 (k) of the approach paper made it clear that it is a one time, exercise in full and final, settlement of all the claims and disputes for the past period, in respect of temporary workmen covered by the settlement. Another settlement was entered on 9.1.91 herein after referred as 4th settlement and the time limit was extended upto 1994 and separate panel was prepared for temporary employees, casual/daily wagers. It was agreed that while vacancies arising between 1988 to 1994 in respect of temporary employees and in respect of casual/daily wagers, they can be considered for the vacancies arising between 1995-96 only.
- 16. It is submitted that the administrative set up of the Hyderabad Local Head Office comprises of four Zonal Offices (Zones) at Hyderabad, Vijayawada, Visakhapatnam and Tirupathi covering all the Districts of Andhra Pradesh. In terms of the settlement the Management after following the procedure laid down therein prepared the panels of qualified candidates of temporary employees denoted as 1989 panel and also panel of casual/daily wagers denoted as 1992 panel for giving a chance for being considered for permanent absorption. These panels were prepared zone-wise separately for messengers and non-messengers in the descending order of temporary service put in by the candidates during the stipulated period i.e., 1.7.1975 to 31.7.1988. That the Federation approached the Regional Labour Commissioner(C) for implementation of bi-partite settlement in respect of absorption of temporary employees. The Regional Labour Commissioner(C) conducted conciliation proceedings and an agreement was arrived between the Federation and the bank. It was agreed that it would be kept alive upto March, 1997. A copy of

the conciliation proceedings dated 9.2.1995 signed by the parties is filed as material paper. A settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Sec.2 (p) read with Sec.18(1) of the Industrial Disputes (Central) Rules, 1957, which is hereinafter called as 5th settlement. That on 27.2.1997 a Memorandum of understanding was also signed by the federation's affiliate and the bank Management recording the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by Central Office and thereby 403 messengerial vacancies were sanctioned. It was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached accordingly. It was agreed between the Federation's affiliate and the Management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers/casual employees would lapse on 31.3.1997. That as agreed upon vacancies were filled from the panels. The Workman who has put in an aggregate temporary service of less than 240 days in a continuous block of 12 months period during 1.7.1975 to 31.7.1988 has no right to seek a direction to consider his candidature for absorption in the Management bank under any rule/law except under the settlement entered into thereon.

- 17. Respondent contended that, in fact, the case of the Workman can be considered under all the five settlements having got his case considered under provisions of these settlements. All the other provisions and terms of the settlements are also binding on him/her. The Management bank has not violated any of the provisions of the terms of the said settlement. That the very preparation and maintenance of panel is in compliance of the terms agreed under these settlements. These settlements were time bound and they ceased to exist on 31.3.1997. That the bank has never promised that all the candidates in the panel will be absorbed. In the advertisement itself it was made clear that candidates will be considered for absorption in the vacancies that may arise upto 1992. Keeping alive the panels after 31.3.1997 is contrary to the settlements arrived between the State Bank of India Staff Federation and the Management That the settlements are binding on the parties. The Workman is also bound under the terms of the said settlement. The settlement does not suffer from any ambiguity as their language is very clear. The right under the settlements is to give them a chance to be considered for future appointment in the bank's services against the vacancies likely to arise. The settlements were effected to balance the expectations of the temporary employees to be absorbed in permanent service as against the constitutional rights for all eligible persons to be considered for employment every time a vacancy arises. That the alleged dispute including the demand for reinstatement has to be decided in this context. It is submitted that the period of panel list got expired on 31.3.97 and it is an integral term of the settlement and cannot be modified in any proceedings under the law. These temporary employees who unfortunately could not be accommodated for want of vacancies have no further rights to be considered for regularization. That the Hon'ble High Court in WP No.12964/94, held as follows, "It is needless to state that the settlement arrived at between the All India State Bank of India Staff Federation which, is the majority union and the bank Management is binding on the Workmen also. It is not at all the case of the Workman that any of the terms of the settlement has been violated by the bank's Management. If the Workman had worked in the bank on part-time basis before 31.5.94, that itself would not vest in him a right to claim that his services should be regularized on permanent basis against a full time cadre post. The claim put forth by the Workman in the present petition is therefore However, it is open to the Workman to claim any right which flows from the misconceived and not tenable. settlement between the union and the bank Management. As already pointed out that it is not the grievance of the Workman that some right which has flown from the settlement in favour of the Workman has been denied by the bank Management. Therefore, I do not find any ground, let alone substantial ground, to grant the kind of relief sought for by the Workman. Writ Petition fails and is accordingly dismissed. No costs."
- 18. Further, it is contended that if the panels were not lapsed at the end of designated period and allowed to be continued it would result in making the contracts of temporary employment indirectly permanent through back door entry, which would not only be contrary to the settlements but also to Articles 14 and 16 of Constitution of India and deprive the chances of original claimants who would Come through proper recruitment procedure. As their rights have been crystallized by operation of the settlements. Hence, there is no question of any Legitimate expectation being violated.
- 19. Similarly placed ex-employees filed WP No.9206/1995 and the batch before the Hon'ble High Court of A.P. and the learned Single Judge allowed the Writ Petitions. Aggrieved by the same WA No.86/98 and the batch was filed and the Division Bench set aside the order of the Single Judge. Thereafter the ex-temporary employees filed Special Leave Petition No.11886-11888 of 1998 before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court of India also dismissed the SLP. Therefore reference to the Judgement of the Learned Single Judge in WP No.9206/97 is of no consequences as the same has already been set aside. The observations made in the Judgements cannot be relied upon for any purpose what so ever. The question of operation of Sec.25F would not come into play. Further the issue is covered by various Judgements of Hon'ble Supreme Court of India and various Hon'ble High Courts. Hence, the reference may be ordered that the Workman is not entitled for any relief.
- 20. In order to fortify his claim Workman has examined himself as WW1 and also examined Sri C. Ganesh as WW2 and also filed documents in evidence which has been exhibited as Ex.W1 to W12. Further, the Workman has filed photocopies of documents in support of his claim which are discussed as under:-

Ex.W1 is the caste certificate. Further, Ex.W2 is the transfer certificate. Ex.W3 is the service certificate. Ex.W4 is service certificate. Further, Ex.W5 is intimation for interview which has nothing to do with the proof of working days. Further, Ex.W6 to Ex.W11 are service certificates. Ex. W12 is a letter from ALC(C) to the Petitioner to attend for further discussions. Ex.W13 is the conciliation proceedings.

21. On the other hand, Respondent has examined witness MW1 Sri Aluru Rama Rao and this witness has exhibited 12 documents, marked as Ex.M1 to M12. The details of these documents are as follows:-

Ex.M.1 is the Settlement dated 17.11.1987. Ex.M2 is the Settlement dated 16.7.1988. Ex.M3 is the Settlement dated 27.10.1988. Ex.M4 is the Settlement dated 9.1.1991. Ex.M5 is the Minutes of the conciliation proceedings dated 9.6.1995. Ex.M6 is the Settlement dated 30.7.1996. Ex.M7 is the Memorandum of Understanding dt. 27.2.1997. Ex.M8 is the Particulars of 1989 Messengerial Panel. Ex.M9 is the Particulars of 1989 Non-Messengerial Panel. Ex.M10 is the Particulars of 1992 General Attendant Panel. Ex.M11 is the Judgment of Hon'ble High Court of A.P. in Writ Appeal No.86/98 dt.1.5.1998. Ex.M12 is the Judgment of Hon'ble Supreme Court of India in SLP No. 11886-11888 of 1998 dt.10.8.1998.

- 22. Apart from afore mentioned documents, Learned Counsel for Workman has also filed a long list of various judgements of Hon'ble Supreme Court as well as Hon'ble High Court, which we will discuss at appropriate place in this Award.
- 23. Heard the argument of Learned Counsel for Workman as well as for Respondent.
- 24. On the basis of rival pleadings of both the parties and submissions made by the Learned Counsel for both the parties, following points arise for determination in the industrial dispute:-
 - I. Whether the 1st settlement dated 17.11.1987, 2nd settlement dated 16.7.1988, 3rd settlement dated 27.10.1988, 4th settlement dated 9.1.1991 and 5th settlement dated 30.7.1996 entered into between State Bank of India and All India State Bank of India Staff Federation and also Memorandum of Understanding are binding upon both the parties?
 - II. Whether the action of State Bank of India, Nacharam branch in terminating the services of Workman Sri K. Ilaiah, a Messenger with effect from 31.3.1997 is justified?
 - III. Whether the Workman is entitled for absorption on permanent post in the Branch of Respondent management as per averments made by him in the claim statement?
 - IV. To what relief if any the Workman is entitled for?

Findings:-

25. Point No.I-: Undisputedly settlements dated 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 and 30.7.1996, minutes of conciliation proceedings and memorandum of understanding dated 27.2.1997 were executed between the State Bank of India and All India State Bank of India Staff Federation under section 2(p) and 18 (1) of I.D. Act, 1947 read with Rule 58 of Industrial Disputes (Central Rules), 1957.

Section 2(p) of the Industrial Disputes Act, 1947 as follows:-

(p) "settlement" means a settlement arrived at in the course of conciliation proceeding and includes a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to an officer authorised in this behalf by the appropriate Government and the conciliation officer;

Section 18(1) provides as follows:-

- 18. Persons on whom settlements and awards are binding.
- [(1) A settlement arrived at by agreement between the employer and Workman otherwise than in the course of conciliation proceeding shall be binding on the parties to the agreement.

Therefore, in view of the provision contained u/s.18 (1) I.D. Act, 1947, terms and conditions enumerated in the aforesaid settlements are binding on the parties to the agreement. The Learned Counsel for Workman has argued that the Workman after going through the selection procedure has successfully been listed in the panel for appointment on the permanent basis in the Respondent management and the empanelled list has to be valid till last person in the empanelled list is appointed on permanent basis. But the impugned order dated 25.3.97, 27.3.97 and 31.3.97, has been issued by Respondent management thereby the services of the Workman has been terminated and the said order is not in consonance of the terms of the agreement entered into between the parties. Further, Workman submits that the Respondent in the 5th settlement has mentioned the date i.e., 31.3.1997 for lapse of empanel list which is illegal and that is not binding upon the Workman. The condition of lapse of empanelment list on 31.3.97 incorporated in the aforesaid 5th settlement, is arbitrary and illegal.

26. The perusal of the impugned order dated 25.3.1997 goes to reveal that the Chief/Branch Manager, SBI Zonal Office has issued the letter to all the branches with regard to the subject not to make any temporary appointments in the Branch in messengerial category from 1.4.1997. The extract of the said letter is given below:-

"We have been advised by the Deputy General Manager, Zonal Office, Hyderabad that as both the panels of temporary employees of 1989 and daily wagers/casual labours of 1992 will lapse by 31.3.1997, it has been decided by Central Office not to make any temporary appointments in messengerial category from 1.4.1997."

Thus, from the contents of the aforesaid letter, it manifest that Head Office of State Bank of India vide letter dated 25.3.1997 has issued direction to all its branches not to make any temporary appointments in messengerial category from 1.4.1997 due to reason of lapse of both panels i.e., 1989 & 1992 on 31.3.1997 as per terms of settlements entered into by both parties. Further the contents of the subsequent letter dated 27.3.1997 issued by Respondent Management is also direction to Branch Manager, State Bank of India not to make any temporary messengerial category appointment with effect from 1.4.1997 and it has also been communicated to all concerned that the panels of temporary employees and daily wagers maintained by Zonal offices stand lapsed from 31.1.1997. Further, office order dated 31.3.1997 has been issued by Respondent management that goes to reveal that the said office order has been issued to this effect that, "Consequent on absorption of temporary employees in permanent cadre, it has been decided by the competent authority that no one onwards, no further daily labour or temporary employees/appointments should be resorted to/engaged/employed." Therefore, it reflects from the contents of the aforesaid orders that the temporary appointment in messengerial category and daily labour has been stopped by the Respondent management with effect from 1.4.1997 because of the lapsed of panel of temporary workers and daily wagers by 31.3.1997. The agreement for lapse of both the panels on 31.3.1997 is contained in the 5th settlement which has been arrived at between the parties on dated 30.7.1996 with the consensus of both the parties. Therefore, Workman can not challenge the terms and conditions contained in settlement dated 30.7.1996 regarding lapse of panel on 31.3.1997 as agreed between State Bank of India and State Bank of India Staff Federation. As per provision contained u/s.18(1) of I.D. Act, 1947 the said Agreement dated 30.7.1996 is binding on both the parties.

In the case of Allied Sales Corporation Secunderabad vs. The Authority Under Andhra Pradesh..... 1990 II LLJ 510 AP para 414, Hon'ble Court have held:-

"4. There was a settlement between the Management and the workmen under <u>Section 18(1)</u> of the Industrial Disputes Act on 25th April 1983 under which the age of superannuation of the workmen was fixed at 55 years. The settlement was to be in force upto 30th June 1986 and the next settlement, incorporating practically the same terms, was again entered into on 4th February 1987 under <u>Section 18(1)</u> of the Industrial Disputes Act. There is no dispute that these settlements are under <u>Section 18(1)</u>.

14. Now the Authority constituted under Section 41(1) of the Act is an authority with very limited jurisdiction. It can only decide in the first appeal whether a termination by the management is valid or not and is within the parameters of Section 40 of the Act. The said Authority, in our view, has absolutely no jurisdiction to decide whether a settlement entered into under Section 18(1) of the Industrial Disputes Act between the representatives of the Workmen and of the Management, is vitiated by undue influence or misrepresentation or coercion on the part of the Management. The Authority, namely, the Assistant Commissioner of Labour, was never intended by the A.P. Legislature to have jurisdiction to go into the question of the validity of a settlement arrived at under Section 18 of the Industrial Disputes Act by an Industrial Court. That Parliament has, in fact, constituted Industrial Courts under the Industrial Disputes Act, with extensive powers cannot be disputed. What we mean to say is that the Authority under Section 41(1) of the A.P. Act has no jurisdiction what-so-ever either to question or to decide about the validity of any such settlements. If parties to a settlement have a grievance about the validity of a settlement, it is for them to agitate the matter before the appropriate forum and they cannot ask an Authority constituted under Section 41(1) of the A.P. Shops and Establishments Act, 1966 with limited jurisdiction, to go into any such question and, that too, incidentally while deciding whether retirement as per the contract of employment, is legal or not."

It is not the case of Workman that aforesaid settlements are vitiated by undue influence or misrepresentation or coercion on the part of the management. If the Workman feeling aggrieved by any terms of settlement/ agreement on the aforementioned grounds then he can challenge of settlement before a competent authority under the Act, 1947. But here in the instant matter it is not a case of Workman that aforementioned settlement has been entered into between the parties on the ground of undue influence or misrepresentation or coercion. Therefore, Workman is barred to raise any objection in respect of fixing the date of lapse of both panels on 31.3.1997 as agreed between both the parties and Workman can not challenge any terms of said Agreement.

Further in the case of Herbertsons Limited Vs. Workmen of Herbertsons Limited and Ors, 1977 AIR 322, Hon'ble Supreme Court have held:-

The Tribunal thought that the question of the quantum of membership of the 2nd Respondent did not call for a finding at all in view of 1his Court's order. As observed above that was not a correct assumption. On the other hand, we feel that this view of the Tribunal has led it to approach the matter in an entirely erroneous manner. The Tribunal is, rightly enough, conscious that under section 18 (1) of the Industrial Disputes Act the settlement was binding on the

company and the members of the 3rd Respondent union. Even so, the Tribunal devoted nearly half of its order in scanning the evidence given by the company and Respondent No. 3 to find out whether the terms of the settlement had been explained by the President of the union to the workmen or not and whether the workers voluntarily accepted the settlement knowing all the "consequences". This to our mind is again an entirely wrong approach.

"When a recognised union negotiates with an employer the workers as individuals do not come into the picture. It is not necessary that each individual worker should know the implications of the settlement since a recognised union, which is expected to protect the legitimate interests of labour, enters into a settlement in the best interests of labour. This would be the normal rule. We cannot altogether rule out exceptional cases where there may be allegations of mala fides, fraud or even corruption or other induce- ments. Nothing of that kind has been suggested against the President of the 3rd Respondent in this case. That being the position, prima facie, this is a settlement in the course of collective bargaining and, therefore, is entitled to due weight and consideration.

It is not possible to scan the settlement in bits and pieces and hold some parts good and acceptable and others bad. Unless it can be demonstrated that the objectionable portion is such that it completely outweighs all the other advantages gained the Court will be slow to hold a settle- ment as unfair and unjust. The settlement has to be accepted or rejected as a whole and we are unable to reject it as a whole as unfair or unjust. Even before this Court the 3rd Respondent representing admittedly the large majority of the workmen has stood by this settlement and that is a strong factor which it is difficult to ignore. As stated elsewhere in the judgment, we cannot also be oblivious of the fact that all workmen of the company have accepted the settlement. Besides, the period of settlement has since expired and we are informed that the employer and the 3rd Respondent are negotiating another settlement with further improvements. These factors, apart from what has been stated above, and the need for industrial peace and harmony when a union backed by a large majority of workmen has accepted a settlement in the course of collective bargaining have impelled us not to interfere with this settlement. That being the position, we unhold the settlement as fair and just and order that the award of the Tribunal shall be substituted by the settlement dated October 18, 1973. The said settlement shall be the substituted award. The appeal is disposed of accordingly. There will be no order as to costs."

Therefore, in view of the law laid down by the Hon'ble Apex Court as discussed above, the contention of the Workman that the date fixed for lapse of empanelled list on 31.3.1997 for appointment to the permanent post vide 5th Settlement dated 30.7.1996 is arbitrary, illegal is not untenable. The recognized union of Workmen has negotiated with the Respondent Bank Management representing large number of Workmen and the Workman as individual do not come into picture. Workman in the instant case has work as temporary Workmen in the Respondent Branch and in response of Notification he had applied for inclusion of his name in the panel and he was selected for inclusion his name in the panel list to be utilized for absorption of such Workman to permanent post in order of their seniority in the list. The Settlement dated 30.7.1996 between State Bank of India and All India State Bank of India Staff Federation under Sec.2(p) and Sec.18(1) of I.D. Act, 1947 has clearly provided as regard non-messengerial position and it is agreed that all such posts sanctioned fallen vacant upto 31.3.1997 shall be filled before empanel list is allowed to lapse. Thus, in view of law laid down by the Hon'ble Apex Court, in the instant case, Agreement dated 30.7.1996 was entered into between both the parties in respect of lapsing of the both the panels on 31.3.1997 and absorption of the Workmen from panel list was subject to availability of vacancy of post likely to arise upto 31.3.1997, have a binding force on Workman as well as management of State Bank of India in view of provision contained under section 18 (1) of I.D. Act, 1947.

Thus, Point No.I is answered against the Workman and in favour of the Respondent.

- **27. Point No.II**:- Firstly, it is submitted on behalf of the Workman that the Respondent has terminated his services by oral order on 31.3.1997 without issuing any notice or paying any salary or compensation in lieu thereof. Therefore, the termination order of the Workman from service is in violation of provision contained Under Section 25 F of I.D. Act, 1947. Therefore, the order is liable to be set aside.
- 28. On the other hand, Respondent counsel contended that Workman has not worked for 240 days in any preceding calendar year. Therefore, reference of the industrial dispute is not relevant. In this context, the Workman has examined himself as WW1 who has reiterated that Workman has been terminated from service by Respondent on 31.3.1997 without notice of salary or compensation in lieu thereof. Before examining the claim of the Workman on merit it would be apposite to reproduce the provision contained under section 25 F:-

Section 25F provides:-

Conditions precedent to retrenchment of workmen.- No Workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

(a) the Workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the Workman has been paid in lieu of such notice, wages for the period of the notice:

(b) the Workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service] or any part thereof in excess of six months; and

(c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette].

Compensation to workmen in case of transfer of undertakings.

Section 25B defines the term continuous service which provides

Definition of continuous service.- For the purposes of this Chapter,--

(1) a Workman shall be said to be in continuous service for a period if he is, for that period, in uninterrupted service, including service which may be interrupted on account of sickness or authorized leave or an accident or a strike which is not illegal, or a lock- out or a cessation of work which is not due to any fault on the part of the Workman;

(2) where a Workman is not in continuous service within the meaning of clause (1) for a period of one year or six months, he shall be deemed to be in continuous service under an employer--

(a) for a period of one year, if the Workman, during a period of twelve calendar months preceding the date with reference to which calculation is to be made, has actually worked under the employer for not less than--

(i) one hundred and ninety days in the case of a Workman employed below ground in a mine; and

(ii) two hundred and forty days, in any other case;

In order to prove the fact of 240 days of service within 12 months of a calendar year just preceding from the date of termination, the initial burden of proof lies upon the Workman and the Workman has to prove this factum by adducing his oral as well as documentary evidence in support of his claim.

Further, how to calculate 240 days of service by the Workman in a calendar year. In this context the reference of decisions of Hon'ble Supreme Court is relevant and the same are discussed below:-

In Rajasthan State Ganganagar S. Mills Ltd. v. State of Rajasthan and Anr. (2004) Apex Court held:

"It was the case of the Workman that he had worked for more than 240 days in the year concerned. This claim was denied by the appellant. It was for the claimant to lead evidence to show that he had worked for 240 days in the year preceding the date of his termination. He has filed an affidavit. It is statement which is in his favor and that cannot be regarded as sufficient evidence for any Court or Tribunal to come to the conclusion that in fact the claimant had worked for 240 days in a year These aspects were highlighted in Range Forest Officer v. S.T. Hadimani (2002 (3) SCC 25. No proof of receipt of salary or wages for 240 days or order or record in that regard was produced. Mere non-production of the muster roll for a particular period was not sufficient for the Labour Court held that the Workman had worked for 240 days as claimed."

In Municipal Corporation, Faridabad v. Siri Niwas (2004 (8) SCC 195), held "the burden was on the Workman to show that he was working for more than 240 days in the preceding one year prior to his alleged retrenchment." In M.P. Electricity Board v. Hariram (2004 (8) SCC 246) the position was again reiterated in paragraph 11 as follows: "The above burden having not been discharged and the Labour Court having held so, in our opinion, the Industrial Court and the High Court erred in basing an order of reinstatement solely on an adverse inference drawn erroneously.."

In the case of Manager, RBI, Bangalore vs. S Mani (2005) SCC Page 100, the 3 Judges Bench of the Apex Court held that "the initial burden of proof was on the Workman to show that he had completed 240 days of service."

Hon'ble Apex Court in the case of Mohan Lal vs Management BEL 1981 SCC page 225 has laid down the principle that how to count 240 days of service within one year it is held: "Clause (2)(a) provides for a fiction to treat a Workman in continuous service for a period of one year despite the fact that he has not rendered uninterrupted service for a period of one year but he has rendered period of 240 days during the period of 12 calendar service for months counting backwards and just preceding the relevant date being the date of retrenchment. In other words, in order to invoke the fiction enacted in clause (2)(a) it is necessary to determine first the relevant date, ie the date of termination of service which is complained of as retrenchment. After that date is ascertained, move backward to a period of 12 months just preceding the date of retrenchment and then ascertain whether within the period of 12 months, the Workman has rendered service for a period of 240 days. If these three facts are affirmatively answered in favor of the Workman pursuant to the deeming fiction enacted in clause (2)(a) it will have to be assumed that the Workman is in continuous service for a period of one year and he will satisfy the eligibility qualification enacted in Section 25-F"

"14. We have already extracted section 25B since its amendment and the change in language is the legislative exposition of which note must be taken. In fact, we need not further dilate upon this aspect because in <u>Surendra Kumar Verma and Ors. v. Central Government Industrial-cum-Labour Court, New Delhi and Anr., Chinnappa Reddy. J., after noticing the amendment and referring to the decision in <u>Sur Enamel and Stamping Works (P) Ltd</u> case, held as under:</u>

"These changes brought about by Act 36 of 1964 appear to be clearly designed to provide that a Workman who has actually worked under the employer for not less than 240 days during a period of twelve months shall be deemed to have been in continuous service for a period of one year whether or not he has in fact been in such continuous service for a period of one year. It is enough that he has worked for 240 days in a period of 12 months, it is not necessary that he should have been in the service of the employer for one whole year."

In a concurring judgment Pathak J. agreed with this interpretation of section 25B(2). Therefore, both on principle and on precedent it must be held that section 25B(2) comprehends a situation where a Workman is not in employment for a period of 12 calendar months, but has rendered service for a period of 240 days within the period of 12 calendar months commencing and counting backwards from the relevant date, i.e. the date of retrenchment. If he has, he would be deemed to be in continuous service for a period of one year for the purpose of section 25B and Chapter VA."

Thus, in view of the law laid down by the Hon'ble Apex Court as discussed above the initial burden of proof lies upon the Workman to show that he has completed 240 days of the service with the Respondent just preceding from the date of his termination. Further, in respect of the employment of calculating the 240 days service in view of the contents of Section 25-F read with Section 25-B of the I.D. Act, 1947.

29. Now, in view of the provision contained under Section 25 F and law laid down by the Hon'ble Apex Court, we have to examine whether the Workman has discharged his initial burden of proof in respect of his claim of 240 days continuous service in a calendar year just preceding from the date of his termination i.e., 31.3.1997.

In this context, WW1 in his cross examination has stated that,

"I was not sponsored by any employment exchange. I did not undergo regular process of selection before my engagement as night watchman in the branch. Further witness states, "It is true that I did not work continuously. I used to work depending upon the availability of work in the branch."

"It is true that I did not work for 240 days in any year in my entire service in any branch."

Thus, it is clear from the testimony of WW1 that the Workman had not worked for 240 days continuously in any 12 months of a calendar year just preceding from the date of his termination in the Respondent bank. Therefore, Workman failed to establish his plea by his oral and documentary evidence that he had worked for 240 days continuously in calendar year just preceding from the date of his termination i.e., 31.3.1997. Thus, the claim of the Workman that he has been terminated by oral order without issuing notice or payment in lieu after termination, in contravention of Section 25 F of Industrial Disputes Act, 1947 is not tenable. However the documents filed by the Workman in support of his claim, number of days worked with the Respondent goes to reveal that the Workman had worked intermittently as daily wager depending upon availability of work in branch. Workman did not file any document of appointment letter or salary slips in support of his claim for appointment as a non-messenger in the Respondent branch on temporary basis.

- 30. Per contra, the Learned Counsel for Respondent has submitted the allegation of Workman that he was terminated from services is not correct. As the vacancies were filled up on regular basis in order of their respective seniority the non-engagement of the Workman does not amount to termination. Further, Respondent contended that no law provide that even though there is no work temporary employee should be continued in the bank work as the very engagement of Workman was subject to availability of work. Therefore, the allegation that the bank has indulged in unfair labour practice is incorrect.
- Thus, in view of the fore gone discussion and contentions made by the Respondent, I find the force in the argument advanced by the Respondent that in the instant matter, Workman was not terminated from service by order dated 31.3.1997 rather he was disengaged in view of the non-availability of the work in the branch. Further, there was direction issued by the Head Office of the Respondent authority not to engage any daily wager Workman/temporary Worker w.e.f. 1.4.1997. Thus, such disengagement of Workman does not amount to termination. Moreover, the Workman failed to prove his claim that he was terminated in contravention of provision of Sec.25F of the I.D. Act, 1947 as he failed to establish his plea by any oral or documentary evidence that he had worked for 240 days continuously in a twelve months of calendar year just preceding from date of termination i.e., 31.3.1997.
- 32. Further, perusal of the order dated 25.3.1997 goes to reveal that the Chief Branch Manager, State Bank of India has issued the letter to Zonal Office with direction to all its branches to this effect that they have been advised by the DGM, Zonal Office, Hyderabad that as both the panel of temporary employees of 1989 and daily wagers/casual labour of 1992 will lapse on 31.3.1997 it has been decided by central office not to make any temporary appointments in messengerial cadre from 1.4.1997, therefore it was directed to issue suitable instructions not to make temporary appointments from 1.4.1997. There is no mention in this order that the Workman herein has been terminated from service by this order.
- 33. Further, the circular dated 27.3.1997 was issued by DGM, SBI to all branches in commercial network in respect of the non-appointment of temporary employees in subordinate cadre and it has directed not to make any temporary employment in the subordinate cadre with effect from 1.4.97 and further, it has directed to ensure that no

temporary/casual/daily basis appointment of the petty cash. Further, it is directed to all Branch Managers that any deviation in this regard will be viewed seriously. Thus, these circulars do not reflect that the Workman has been terminated from service by this order.

34. Similarly, office order dated 31.3.1997 is simply a direction to all branches of the Respondent bank by DGM that no further daily labour should be engaged or employed. Therefore, the plea of the Workman that he has been terminated by the aforesaid order dated 25.3.1997, 27.3.1997 and 31.3.1997 from the service by the Respondent is not acceptable. The evidence adduced by the Workman clearly goes to reveal that he had worked as a daily wager for which he has been paid wages according to number of working days. As there was an order for prohibition for engaging temporary workmen, in the bank, therefore, Workman could not be engaged by the Respondent for work from 1.4.1997 and there after. It is settled law that the daily wagers are engaged by the employer depending upon the availability of work and as the work was not available the Workman was not engaged further by the Respondent management. Therefore, the Workman on the ground of number of days he had worked in the Respondent bank cannot claim any right to reinstate him into the employment. As the Workman failed to prove the mandatory condition of 240 days of continuous service as required under Sec.25F of I.D. Act, 1947. Therefore, the disengagement of Workman from work can not be termed in contravention of provision contained under Sec.25F and 25 B of the I.D. Act, 1947.

Thus, this point is answered against the Workman and in favour of Respondent.

- **Point No.III**:- In this context, the Workman has contended that the management failed to implement the selected panels during its valid tenure. The management adopted the back door methods contrary to the settlements and filled up the vacancies. The same is evident from the proceedings dated 18.11.1993 a copy of the same is filed in the material papers and the same may be read as part of the claim statement. Further, it is submitted that management has to adhere the procedure issued by the Central Government, the instructions dated 16.8.1990 in the year 1995, but same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through employment exchange instead of giving chance to the empanelled candidates like the Workman herein. The management sent call letters to the similarly situated candidates like the Workman in the month of June 1997 subsequent to issuance of impugned termination orders. After knowing the fact that they are litigating the issue by way of dispute, the management has refused to engage those candidates, the copies of call letters issued are filed herein along with claim petition. The Workman herein reiterates that the panels are meant for absorption but not for termination. In view of the same a duty is cast upon the Respondent management to engage the empanelled candidates like the Workman herein even in temporary vacancies till they are absorbed permanently in regular vacancies.
- On the other hand, Respondent has contended that the Federation approached Regional Labour Commissioner (Central) for implementation of bipartite settlement in respect of the absorption of temporary employees. The Regional Labour Commissioner (Central) conducted conciliation proceedings and agreement was arrived at between the Federation and the Management bank. It is submitted that it was agreed between the Federation and the Management that both the panels of temporary employees and daily wagers /casual labour would be kept alive upto March, 1997 and the vacancies as agreed to under the afore set out settlements will be filled from both the lists concurrently. A copy of the conciliation proceedings dated 9.6.1995 signed by the parties to the dispute is filed as a material paper. Further, it is submitted that the settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Section 2(p) read with Section 18(1) of the Industrial Disputes (Central) Rules 1957 which is binding on the parties. A copy of this agreement which hereinafter may be referred to as 5th settlement for brevity, is also filed as a material paper. The 5th settlement dated 30.7.1996 whereunder the earlier four settlements dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 were also referred, it was agreed to, by the Federation and the Management bank that both the panels of temporary employees and daily wagers/casual employees will be kept alive upto March, 1997 for filling the vacancies existing/arrived at as on 31.12.1994 as per the norms agreed to between the bank and Federation and that thereafter the said panels would lapse. It was also agreed that within the framework of the above settlements the modalities about drawing names from either the panel of temporary employees or the panel of daily wagers and casual labour would be decided administratively on circle to circle basis depending upon the local requirements in consultation with the Federation's affiliate by the Circle management. It was further agreed that all messenger real vacancies/positions in the subordinate cadre including part-time attendants specifically provided as leave reserve will be filled by the end of 31.3.1997. Further, Respondent contended that on 27.2.1997 a memorandum of understanding was also signed between the Federation's affiliate and the bank management regarding the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by central office and thereby 403 messengerial vacancies were sanctioned to the circle of the Management bank and it was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached upon. Further, it was agreed between the Federations affiliate and the management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers /casual employees would lapse on 31.3.1997.

37. The Workman has contended that the empanelled list prepared by the Respondent management for appointment of temporary and daily wage Workers to the permanent post cannot lapse unless until it is exhausted by appointing all the empanelled persons and it should continue even after 31.3.1997, i.e., the date fixed for the lapse of panel. It is undisputed that the date of lapse of empanelled list of Workmen has been fixed to 31.3.1997 as mentioned in the settlement dated 30.7.1996, and agreed between the parties. It is settled law that and once the life of panel list lapses on the date as agreed between the parties it cannot be extended beyond that date. In the instant case the panel list of the workmen was valid upto 31.3.1997 in view of the terms and conditions enumerated in the 5th Settlement entered into between the parties. As the lapse of panel i.e., 31.3.1997 has been agreed by State Bank of India and State Bank of India Staff Federation through 5th Settlement, the Workman is not competent to challenge the same.

In this context I would like to take reference of the decision of the apex court in the case of Syndicate Bank and Ors vs. Shankar Paul and Ors, AIR 1997 SC 3091, therein the Hon'ble Apex Court have held:-

"Till 1982, the branches of the appellant Bank in Calcutta region were recruiting persons locally to work as temporary attenders in leave vacancies. In view of the revised procedure prescribed by the Government of India in respect of such temporary appointments, the Calcutta regional office of the appellant Bank issued a circular to all of its branches on 14.8.1982, instructing all the branches under it to discontinue the old practice from 1.6.1982 and appoint only empanelled candidates. The regional office was to prepare a panel of eligible candidates, after calling names from the local/district employment exchange, and split it up branch-wise. Following that new procedure yearly panels were prepared thereafter. Names of the Respondents were for the first time included in the panel prepared for the period 7.2.1987 to 6.2.1988. By its letter dated 7.2.1987 the Bank had informed the Respondents that the panel was valid for one year only and that inclusion of their names in the panel was not to confer on them any right to seek permanent appointment in the service of the bank. Considering the object with which the panel was prepared and the fact that it was an yearly panel expiring on 6.2.1988, we are of the opinion that the Respondents did not get any right, because of inclusion of their names in the said panel, for permanent absorption in the service of the Bank. Whatever conditional right they had came to an end with the expiry of the panel. The claim of the Respondents, as contained in the writ petition was thus misconceived and therefore the learned single Judge and the Division Bench, when it first decided the appeal, were right in dismissing the writ petition and the appeal respectively."

Thus, in view of the above law laid down by the Hon'ble Apex Court and in view of the terms and conditions of the 5th Settlement the contention of the Workman that empanelled list should continue even after 31.3.1997 till the last Workman in the panel is absorbed is not tenable. The contention of the Workman is baseless in view of recital in the settlement. Therefore, in view of the fore gone discussion and finding given at Point No. I regarding binding nature of Settlements and terms and conditions enumerated therein, in view of the provision contained u/s.18(1) of the I.D. Act, 1947, I am of the considered view that life of panels lapsed on 31.3.1997 in view of terms of settlement dated 30.7.1996 and plea of Workman that the panel shall continue even after 31.3.1997 till last man absorbed has no legal force and same is untenable.

- 38. Undisputedly, settlement agreement dated 30.7.1996 was executed between the State Bank of India and State Bank of India Staff Federation and in that settlement it was agreed that both the panels of temporary employees and daily wagers/ casual employees will be used for filling vacancies existing as on 31.12.1994 as per the norms agreed between the bank and the Federation. These empanelled workmen were to be given a chance for permanent appointment in the bank against vacancies arising up to December 1994 whereas the daily wagers/ casual employees were to be considered against the vacancies arise from January 1995 to December 1996, whereby the said panel would lapse. It was agreed that the vacancies falls upto 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus, the claim of the Workman to the post of permanent non-messenger in the Respondent management was subject to the availability of the sanctioned post and vacancies arising upto 31.3.1997. The workmen given chance to the permanent post were seniors in number of working days in panel list and Workman herein was junior to those workmen. Therefore, Workman could not be given absorption to permanent post being junior to other workmen in the panel list.
- 39. In this context the Workman witness WW1 was cross examined by the Respondent counsel and in the cross examination the witness WW1 states:-

"I applied for appointment as messenger in response to the advertisement issued by the bank in terms of the settlements entered by the bank and the union. Further, witness states, the panel was prepared basing upon the number of days of service put in by the temporary employees. Some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. He is not aware of the lapse of settlements. Further witness states, I am not having any documents to show that any person who worked number of days than me was given appointment."

Thus, from the above statement of the Workman witness WW1 it is clear that the panel was prepared in terms of various settlements entered into between Staff Federation of State Bank of India and State Bank of India and it was prepared on the basis of number of days of work put in by the temporary employees. Further, the Workman himself admitted that some of the temporary employees whose names were included in the panel were given regular

appointment in the bank in order of their seniority in the panel and he is not having any document to show that any person who worked for less number of days than the Workman was given appointment in the bank. Therefore, the allegation of the Workman that the regular appointment has been made by the bank from the panel list in breach of the terms of the settlement and violation of seniority of panel list is not proved by this evidence of WW1. Thus, there is no evidence on record that bank has given the appointment to the temporary employees as well as daily wagers from the panel list 1989 and 1992 in breach of seniority of the temporary employees in the list. There is no evidence of jumbling in the panel list to make appointment of any permanent Workman in breach of the seniority. Therefore, I am constrained to hold that the Respondent Management has appointed the workmen from panel list in order of seniority and there is no jumbling of workmen in the panel list before it got lapsed on 31.3.1997.

- 40. However, Workman has taken the plea that the panels of Workmen for absorption in the employment of the Respondent banks (panels of temporary employees and daily wagers) has been lapsed on 31.3.1997 in contravention of terms of settlement as the object of preparing the entire empanelment of temporary and daily wagers was to provide them permanent employment and till the both the panel lists exhausted the panel list cannot be lapsed on 31.3.1997 and the date of lapsing of the panel on 31.3.1997 has been fixed by the Respondent arbitrarily without any authority.
- 41. In this context, the perusal of Settlement dated 30.7.1996 reveals that the 5th Settlement dated 30.7.1996 was entered under Section 2(p) and 18(1) of I.D. Act, 1947 read with Rule 58 of Industrial Dispute (Central) Rules 1957. This settlement has been entered into by the competent parties and in this settlement parties thereto agreed that both the panels of temporary employees and daily wagers/casual employees will lapse on 31.3.1997. Thus the date of lapse of panel was fixed by both the parties with consensus under the settlement dated 30.7.1996 and same is binding upon the Workman under the provision of Section 18(1) of I.D. Act, 1947. Moreover, this issue of binding force of the settlement dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 has already been discussed, decided at finding in Point No.I of this award. However, the legality and validity of the aforementioned settlement has not been challenged by the Workman before any competent forum. Thus, claim of Workman that the date of lapse of panel i.e., 31.3.1997 has been fixed arbitrarily by the Respondent bank is untenable. As regard the claim of Workman for his absorption to the permanent post it is settled law that the Workman can not claim his regularization to permanent post merely on the basis of number of working days.
- 42. In this context the reference of the decision of Hon'ble Supreme Court in the case of **Oil and Natural Gas Corporation vs Krishan Gopal 2020(3)** SCALE 272, date of decision 7.2.2020 is relevant therein Hon'ble Supreme Court have has laid down principle regarding regularization of the Workman on permanent posts. Hon'ble Supreme Court have laid down the prepositions of regularization of the workmen to permanent post is as under:-
- "(i) Wide as they are, the powers of the Labour Court and the Industrial Court cannot extend to a direction to order regularisation, where such a direction would in the context of public employment offend the provisions contained in <u>Article 14</u> of the Constitution;
- (ii) The statutory power of the Labour Court or Industrial Court to grant relief to workmen including the status of permanency continues to exist in circumstances where the employer has indulged in an unfair labour practice by not filling up permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performing the same work as regular workmen on lower wages;
- (iii) The power to create permanent or sanctioned posts lies outside the judicial domain and where no posts are available, a direction to grant regularisation would be impermissible merely on the basis of the number of years of service;
- (iv) Where an employer has regularised similarly situated workmen either in a scheme or otherwise, it would be open to workmen who have been deprived of the same benefit at par with the workmen who have been regularised to make a complaint before the Labour or Industrial Court, since the deprivation of the benefit would amount to a violation of Article 14; and
- (v) In order to constitute an unfair labour practice under <u>Section 2(ra)</u> read with Item 10 of the <u>Vth Schedule of the ID Act</u>, the employer should be engaging workmen as badlis, temporaries or casuals, and continuing them for years, with the object of depriving them of the benefits payable to permanent workmen.

Thus, in view of the principles laid down by the Hon'ble Supreme Court as discussed above, in the instant matter the Workman utterly failed to prove his claim by adducing any documentary or oral evidence that the employer has indulged in unfair labour practice by not filling the permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performance was the same work, as regular workmen on lower wages.

43. Respondent has contended that all the vacancies exist and arise upto 31.3.19967 has been filled up from the panel list in order of seniority and no vacancy exists or arises as on 31.3.1997 remained unfilled. Further, it is contended that as per terms of settlement the life of panel lists has been lapsed on 31.3.1997, hence, there is no occasion to extend the life of panel lists beyond 31.3.1997. However, the workman failed to prove contrary by any

evidence to the aforesaid contention of the Respondent that the vacancies were existing as on 31.3.1997 and the workman was not given absorption to the permanent post in order of his seniority. It is settled law that the power to create permanent or sanctioned post lies outside the judicial domain and where no posts are available, a direction to grant regularization would be impermissible merely on the basis of the number of years of service. Therefore, the claim of the workman on this ground also not acceptable.

- 44. Further, as per the of settlement, panel was prepared for absorption of the workmen on the permanent posts has already been lapsed on 31.3.1997 and the vacancies existing and arising upto 31.12.1994 and upto 31.3.1997 as settlement dated 30.7.1996 has been filled up from the panel by appointing the workmen as per seniority in the panel list. Workman witness WW1 in his cross examination has himself admitted this fact that, some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. The Workman failed to show that there was any breach of terms of settlement has been committed by the Respondent in appointment to permanent post from aforesaid panel list.
- 45. As discussed in preceding paragraph of this Award, the life of the panel has not been extended beyond 31.3.1997, by any further settlement hence, the panel list in which name of the Workman was included got expired on 31.3.1997. It is not the case of the Workman that Respondent has regularized similarly situated workmen either in the scheme or otherwise and the Workman has been deprived of same benefit on par with those workmen or the vacancies remained unfilled on the date of lapse of panels i.e., 31.3.1997, Industrial Tribunal has no jurisdiction to extend the date of lapse of panel i.e., 31.3.1997. This Tribunal can not order for regularization of workmen to the permanent post in contravention of the provision of Article 14 of the Constitution of India.

In the case of Mahboob Deepak vs. Nagar Panchayat Gajraula & Anr, Civil Appeal No.5875/2007 date of judgement 13.12.2007, Hon'ble Supreme Court have held:-

- "8. Respondent is a Local Authority. The terms and conditions of employment of the employees are governed by a statute and statutory rules. No appointment can be made by a Local Authority without following the provisions of the recruitment rules. Any appointment made in violation of the said rules as also the constitutional scheme of equality as contained in <u>Articles 14</u> and <u>16</u> of the Constitution of India would be a nullity.
- 9. Due to some exigency of work, although recruitment on daily wages or on an ad hoc basis was permissible, but by reason thereof an employee cannot claim any right to be permanently absorbed in service or made permanent in absence of any statute or statutory rules. Merely because an employee has completed 240 days of work in a year preceding the date of retrenchment, the same would not mean that his services were liable to be regularized."

Therefore, in view of the law laid down by the Hon'ble Apex Court, the claim of the Workman for absorption merely on the basis of number of day of work in the Respondent bank Branch is not acceptable. As regard plea of the Workman that the Workman should have been given employment even after 31.3.1997 as temporary Workman, it is the discretion of Respondent to engage the Workman depending upon availability of work and this Tribunal can not direct the Respondent to engage the Workman in the absent of such rule/scheme.

46. In view of principle laid down by Hon'ble Apex Court as discussed above, in the instant matter Workman utterly failed to establish the fact of rendering continuous service for a period of 240 days of service within a period of 12 calendar months commencing and coming backward from relevant date i.e., the date of retrenchment, if has he would be denied to be in continuous service for a period of one year. Therefore, the provision contained under Sec.25F of retrenchment is not applicable to Workman.

Counsel for Workman has relied upon number of decisions of Hon'ble High Court and Hon'ble Supreme Court and few of them are discussed herein:-

In the case of F.C.I., vs. Kamdhenu Cattle Feed Industries 1993 (1) SCC 71, therein Hon'ble Supreme Court have held:-

"7. In contractual sphere as in all other State actions, the State and all its instrumentalities have to conform to Article 14 of the Constitution of which non-arbitrariness is a significant facet. There is no unfettered discretion in public law: A public authority possesses powers only to use them for public good. This impose the duty to act fairly and to adopt a procedure which is 'fairplay in action'. Due observance of this obligation as a part of good administration raises a reasonable or legitimate expectation in every citizen to be treated fairly in his interaction with the State and its instrumentalities, with this element forming a necessary component of the decision making process in all State actions. To satisfy this requirement of non- arbitrariness in a State action, it is, therefore, necessary to consider and give due weight to the reasonable or legitimate expectations of the persons likely lo be affected by the decision or else that unfairness in the exercise of the power may amount to an abuse or excess of power apart from affecting the bona fides of the decision in a given case. The decision so made would be exposed to challenge on the ground of arbitrariness. Rule of law does not completely eliminate discretion in the exercise of power, as it is unrealistic, but providers for control of its exercise by judicial review."

In the case of State Bank of India, R.O., Vijayawada vs. Industrial Tribunal, Hyderabad WP No.193/1997, therein Hon'ble High Court have held,

"Sri Krovvidi Narasimham, the learned counsel for the 2nd respondent contends, supporting the award that it was a permanent vacancy and even though the 2nd respondent was appointed on temporary basis, his services were not liable to be terminated and he was to be regularised into service on permanent basis. Shastry award warrants that no temporary appointment can be made to a permanent post. But the matter is now covered by two division bench judgements dated 28.11.1986 in W.A. No.791 of 1986 and 25.8.1987 in W.A. No.270 of 1982. The ratio decided in the two judgements is to the effect that there cannot be any mandate to appoint employees on permanent basis when the requirement was for appointment on temporary basis. But it is held in the said judgements that when a temporary appointee is ousted from service and not for misconduct and, if again temporary appointment is to be made, then, the case of such temporary appointee who was ousted, has got to be considered in accordance with Sec. 25-H of the Act."

In the case of State of Haryana and others vs. Piara Singh and others. 1992 (4) SCC 118, therein Hon'ble Supreme Court have held:-

"49. If for any reason an adhoc or temporary employee is continued for a fairly long spell, the authorities must consider his case for regularization provided he is eligible and qualified according to the rules and his service record is satisfactory and his appointment does not run counter to the reservation policy of the state."

In the above cited judgements by the Workman the facts of the case are different hence do not apply to instant case of Workman.

On the other hand, in support of his contention Respondent has examined witness MW1 and MW1 in chief examination states that, Settlements i.e., on 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 were entered into between the SBI and SBI Staff Federation for filling up of the vacancies that arise up to 1994 for those temporary employees who has worked on scale wages. Further, MW1 states that two different panels for messengers and non-messengers as per the eligibility criteria prescribed by the bank. There are four modules in Andhra Pradesh and they are Hyderabad, Tirupathi, Vijayawada and Visakhapatnam. MW1 states that the temporary employees so empanelled were given permanent absorption depending upon the vacancies so arise strictly in terms of the settlement. MW1 states that on 9.6.1995 conciliation proceeding was held before the RLC(C), Hyderabad and in said proceedings it was decided that the panels will be kept live up to 31.3.1997 and vacancies will be filled from both the lists concurrently. A copy of the said minutes of proceedings is Ex.M5. Further, MW1 states that on 30.7.1996 another settlement was entered between the SBI and All India SBI Staff Federation providing for filling up of the vacancies arising up to December 1994 in respect of subordinate cadre and daily wage /casual wage employees out of panel so prepared were to be considered against vacancies arising from January 1995 to December 1996, thereafter the said panels lapse. MW1 states that it was also agreed that all the non-messenger positions in subordinate cadre including part time attendants specially provided as leave reserve will be filled before 31.3.1997 and as regards to nonmessengerial positions it is agreed that all such posts sanctioned and fallen vacant up to 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus in both the cases empanelled list were lapsed on 1.4.1997. Ex.M6 is the copy of the settlement dated 30.7.1996. Further, witness states that on 27.2.1997 a memorandum of understanding was reached between the SBI and SBI Staff Federation providing that both the panels above mentioned will lapse on 31.3.1997. Ex.M7 is the copy of the memorandum of understanding and Ex.M8 is the copy of the statements giving the particulars of 1989 non-messenger panel, Ex.M9 is the copy of the statement of 1989 nonmessenger panel, Ex.M10 is the copy of statement of 1992 panel. Further, witness states that petitioner was included in the 1989 panel. As the existing vacancies at that time were exhausted and his turn did not come he could not be given permanent employment in the bank as per the agreements. All the appointments were made strictly in accordance with the settlements reached from time to time between SBI and SBI staff federation and as per seniority, number of days of temporary service put in by them in the bank in the given period. Further, MW1 states petitioner was not sponsored by any employment exchange he did not undergo the regular process of selection required for appointment as a regular non-messenger the petitioner has not worked for 240 days in any year in his entire temporary service in the bank. The petitioner and other temporary employees were terminated from service by the bank. Further, MW1 states that the vacancies were filled up on regular basis with the temporary employees from the panels and these panels were expired in terms of the settlements so reached and there were no vacancies to absorb such Thus, witness MW1 has proved the documents Ex.M1 to Ex.M12 and also contentions made in the counter. However, MW1 was cross examined by the Petitioner Counsel. But nothing has been elicited in his cross examination so as to discredit the testimony of the witness MW1 as regards the date of lapse of both the panels on 31.3.1997 and reasons assigned for non-absorption of the Petitioner from the panel list to the permanent post. Moreover the witness MW1 was re-examined by the Respondent and the witness MW1 states that panels were expired in terms of the settlement send absorptions to the extent of the available vacancies were made. There was no termination of any temporary messenger as such but their services were not utilized after the cut off date as the available vacancies were already filled up and most of these Petitioners were not in the service of the bank as on the date of the expiry date of the panels. Therefore, in view of the aforesaid testimony of the MW1 in re-examination in the absence of cross examination remained uncontraverted, the claim of the Workman that he was entitled for absorption in permanent post in the branch of Respondent Management on the basis of panel list is found not established.

This point is answered against the Workman.

48. Point No.IV:- In view of the discussion and finding given at Point Nos. I, II and III, the Workman is not entitled for any relief and claim statement of Workman sans merit and liable to be dismissed.

This Point is answered accordingly.

ORDER

In view of the fore gone discussion, it is held that the action of the Respondent bank in terminating the services of Sri K. Ilaiah, Ex.Non-Messenger by way of oral orders w.e.f. 31.3.1997 is justified. Hence, the Petitioner is not entitled for any relief as prayed for. The claim statement filed by Workman sans merit, hence, dismissed. Reference is answered accordingly.

Award is passed accordingly. Transmit.

Dictated to Smt. P. Phani Gowri, Personal Assistant, transcribed by her, corrected and signed by me on this the 15th day of April, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the Witnesses examined for the

Petitioner Respondent

WW1: Sri K. Ilaiah MW1: Sri Aluru Rama Rao

WW2: Sri C. Ganesh

Documents marked for the Petitioner

Ex.W1: Photocopy of Caste certificate

Ex.W2: Photocopy of transfer certificate

Ex.W3: Photocopy of service certificate

Ex.W4: Photocopy of service certificate

Ex.W5: Photocopy of interview call letter

Ex.W6: Photocopy of service certificate

Ex.W7: Photocopy of service certificate

Ex.W8: Photocopy of service certificate

Ex.W9: Photocopy of service certificate

Ex.W10: Photocopy of service certificate

Ex.W11: Photocopy of service certificate

Ex.W12: Photocopy of notice of conciliation

Ex.W13: Photocopy of conciliation proceedings.

Documents marked for the Respondent

Ex.M1: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.17.11.87

Ex.M2: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.16.7.88

Ex.M3: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.27.10.1988

Ex.M4: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.9.1.1991

Ex.M5: Photocopy of conciliation proceedings before the Regional Labour Commissioner(C) dt.9.6.1995

Ex.M6: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.30.7.1996

Ex.M7: Photocopy of Memorandum of understanding dt. 27.1.1997

Ex.M8: Photocopy of statements giving the particulars of 1989 messenger panel.

Ex.M9: Photocopy of statement of 1989 Non-messenger panel

Ex.M10: Photocopy of statement of 1992 panel

Ex.M11: Photocopy of order of Hon'ble High Court in WA No.86/98 dt. 1.5.98 Ex.M12: Photocopy of order in SLP No.11886-11888 of 1998 dated 10.8.98

नई दिल्ली, 2 मई, 2025

का.आ. 766.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार भारतीय स्टेट बैंक के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय हैदराबाद के पंचाट (17/2002) प्रका ित करती है।

[सं. एल - 12012/387/2000- आई आर (बी-I)]

सलोनी, उप निदेशक

New Delhi, the 2nd May, 2025

S.O. 766.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 17/2002) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Hyderabad* as shown in the Annexure, in the industrial dispute between the management of <u>State Bank of India</u> and their workmen.

[No. L-12012/387/2000- IR(B-I)]

SALONI, Dy. Director

ANNEXURE

In The Central Government Industrial Tribunal Cum Labour Court At Hyderabad

Present: Sri IRFAN QAMAR

Presiding Officer

Dated the 24th day of March, 2025

INDUSTRIAL DISPUTE No. 17/2002

Between:

Sri R. Sunil Kumar,

H.No.6-3-1185/113/1,

Bolashenkar Mektha,

Begumpet,

Hyderabad. ... Petitioner

And

The Assistant General Manager,

State Bank of India,

(Personnel & HRD Department)

Local Head Office,

Bank Street, Koti,

Hyderabad – 500 095.Respondent

Appearances:

For the Petitioner : Sri K.R. Prabhakar, Advocate
For the Respondent: Sri Ratang Phani Reddy, Advocate

AWARD

The Government of India, Ministry of Labour by its order No. L-12012/387/2000-IR(B.I) dated 11.12.2001 referred the following dispute under section 10(1)(d) of the I.D. Act, 1947 requiring this forum to decide the question:

SCHEDULE

"Whether the action of the management of State Bank of India, Local Head Office, Hyderabad in terminating the services of Sri R. Sunil Kumar, Temporary/Non-.Messenger,SBI with effect from 31.3.1997 is justified or not? If not, what relief the applicant is entitled?"

After receipt of the reference, it was numbered as ID 17/2002 and notices were issued to both the Workman and the management.

- 2. Before unfolding the factual matrix of the instant industrial dispute it would be apposite to have a bird eye view of a chequered history of the instant industrial dispute. Earlier instant industrial dispute along with the batch cases was decided by this Tribunal vide common award dated 17.5.2005 and the reference was answered in favour of the Respondent and against the Workman. That said common award dated 17.5.2005 was challenged by the aggrieved Workmen in various Writ petition No.6470/2014 along with batch of writ petitions before the Hon'ble High Court of Andhra Pradesh and Hon'ble High Court vide its' judgement dated 23.6.2014 allowed all batch of writ petitions and set aside the common award dated 17.5.2005 passed in ID No.222 of 2001 and other batch of ID cases by Central Government Industrial Tribunal cum Labour Court, Hyderabad and the Respondent management of State Bank of India was directed to reengage the Writ Petitioners in position, which they have been occupying prior to their termination and further directed to consider their cases for regularization as and when the substantive vacancy arises. This judgement dated 23.6.2014 of Hon'ble High Court of AP, passed in WP No.6470/2014 and batch petitions was challenged by Respondent management before the Hon'ble High Court in Writ Appeal No. 1268 of 2014. The aforesaid Writ Appeals No.1268/2014 and other Writ Appeals were decided by Division Bench of High Court of Andhra Pradesh by a common judgement dated 20.3.2019. Hon'ble High Court in aforesaid Writ Appeal was pleased to pass the order which is extracted as below:-
- "7. Hearing the learned senior counsel for the SBI and the learned senior counsel for the contesting unofficial Respondents, we see that while the learned single Judge was justified in setting aside the award of the Tribunal, the proper course to be adopted was to remit all the cases to the Tribunal. This we say for reasons more than one. Firstly, in such matters, claims have to be decided on individual basis, as different persons have different claims as to the length of officiation or discharge of duties and functions; quality of engagement, drawings, accounting of the post for each one of them, who have worked etc. All these issues will not be the same in all the cases. Therefore, each case ought to have been directed to be decided by the Tribunal afresh on individual basis. The second and most important aspect is the learned single Judge has in one go ordered re-employment of all the workmen. This is not a relief that could have been granted without answering the individual issues; each issue relating to each case could not have been decided by the writ Court within the format of its adjudication procedures and scope. The adjudicating body, which has to do that activity, is the Industrial Tribunal. Therefore, we are of the view that while we would sustain the order of the learned singe Judge insofar as it interfered and sets aside the award of the Tribunal, the further findings and directions, issued through the impugned order have to go and the individual cases have to be sent back for consideration of the Tribunal. Such further procedure before the Tribunal will have to be carried forward with the materials already on record and also by affording an opportunity to the persons, who have claims as well as the management to place their rival contentions and further material before the Tribunal. The learned counsel appearing for the workmen are justified in pointing out that enormous delay has already happened and further action by the Tribunal in this line may be expedited.
- 9. In the result, these writ appeals are ordered;
- (1) affirming the impugned common order of the learned single Judge to the extent it sets aside the common award dated 17.05.2005 of the Industrial Tribunal;
- (2) the further findings and directions issued through the impugned common order are vacated:
- (3) all the matters shall be remitted to the Industrial Tribunal with a direction to dispose of them within an outer limit of five (5) months from the date of receipt of a copy of this order; and,
- (4) the parties to make appearance before the Tribunal on the given date."

Thus, in view of the above direction of Hon'ble High Court of Andhra Pradesh in W.A.No.1268 of 2014 and batch cases. This Tribunal has taken up the matter of industrial dispute for hearing and deciding it afresh in view of the aforesaid guidelines laid down by the Hon'ble High Court in Writ Appeal No.1268/2014 vide judgement dated 20.3.019.

- 3. The factual matrix of instant industrial dispute as narrated by the Workman in his claim statement are that, the Workman joined in the service of the management institution as Non-Messenger from 1988 to 1997, and has rendered unblemished service spreading over a period of about 9 years. The Respondent has terminated services of Workman by oral orders with effect from 1.4.1997. Further, it is submitted that the management of Respondent bank decided to give a chance to temporarily employed personnel "found suitable for permanent appointment" by wait- listing them by offering permanent appointment or waitlisting till such opportunity arises.
- 4. That on 17.11.1987 a settlement was reached between All India State Bank of India Staff Federation and the Management of State Bank of India settlement one, under this settlement three categories of employees were listed. That is, A) those who have completed 240 days in 12 months or less after 1.7.1975. B) those who have completed 270 days in any continuous block of 36 calendar months after 1.7.1975. C) (i) those who have completed minimum of 30 days aggregate temporary service in any calendar year after 1.7.1975 or (ii) 70 days aggregate temporary service in continuous block of 36 months after 1.7.1975.
- The persons who satisfied in all the above 4 categories were to be interviewed by a selection committee and the said selection committee would determine the suitability of the said candidate for permanent appointment. Therefore, the bank prescribed certain qualifications and from among the candidates satisfying the qualifications the suitable candidates were enlisted by a selection committee. The Clause 7 of the said agreement provided with the selected candidate would be wait listed in order of their respective categorization and the selected panel would be valid upto December, 1991. Clause 10 of the settlement specifically provided that henceforth. "there will be no temporary appointments in the subordinate cadre", except on a restrictive basis in the specified category, "from amongst empanelled candidates as per existing guidelines of the bank". The Workman further submits that consequent upon the said agreement and the draft, a notification was issued in the newspapers. The last date for responding to the advertisement was 30.8.1988. A written examination followed by viva-voce in May, 1989 was held. A selected panel was prepared, as per Clause 7 of the agreement, ie. Settlement No.1, the selected panel was to be valid upto December, 1991, the Workman submits that circular was issued on 26.4.91 by the said letter it is mentioned that the terms of the agreement dated 17.11.87 was modified vide second agreement dated 16.7.88 was entered into between the parties. In terms of the said agreement a chance was to be given, "to all eligible temporary employees for permanent appointments. The appointments were against the vacancies likely to arise during the years 1995-96, circular made it clear that in view of the enormity of the problem an extension of the currency of the panel, eligible temporary employees who have been empanelled could not appear in the earlier interviews and have been pursuing their cases thereafter, "will be given another chance to appear for interview".
- 6. Workman submits that there were total five settlements. The settlement dated 17.11.87 is the 1st settlement (Ex M1), settlement dated 16.7.88 is 2nd settlement (Ex M2), settlement dated 27.10.88 is the 3rd settlement (Ex M3), then settlement dated 9.1.91 is 4th settlement and settlement dated 30.7.96 is 5th settlement (Ex M6). In between there is minutes of conciliation proceedings dated 9.6.95 marked as Ex M5. That due to all these settlements which were extended by subsequent settlements thereby created reasonable expectations in the list of the selected candidates arose with that it's a question of time their appointments or services would be regularized in the services of the bank. The Workman was working with the bank on temporary basis was under the bonafide hope that sooner his services will be regularized with the bank. He is thereby closed all his options elsewhere. It is needless to point out that employing person to whom hope of employment in substantial terms was made is a facet of Article 21 of the Constitution of India.
- Further Workman submits that the Government of India issued Circular No. F-3/3/104/87-IR, dated 16.8.1990. Under said circular the chief Executives of all public sector banks including the Management herein were specifically instructed that until the problem of existing temporary employees is fully resolved, no bank is permitted to make any permanent appointments. That some of the persons similarly situated like this Workman aggrieved by the inaction on the part of the management of the bank is not regularizing their services from out of the selected panel and not clearly focusing the vacancy position, filed W.P. No. 4194/97 before Hon'ble High court of A.P.. It is specifically averred in the said writ petition that the Management of the bank had failed to implement the settlement and that it violates the various fundamental rights guaranteed under the constitution of India. The Hon'ble High court of A.P.. by order dated 5.3.97 directed the bank to implement the settlement as amended from time to time. It also directed the bank to carry out the terms of settlement before the expiry of March, 1997. The Hon'ble High Court also recorded finding that the Bank cannot escape its liability of enforcement of the Settlement. In view of the directions given by the High Court all candidates whose names appeared in the select panels prepared on the basis of the agreement entered into on 17.11.87 under which the panel was valid upto December, 1991, and on the basis of a settlement dated 27.10.1988 whereby the panels were made alive upto 31.3.1997 under which the panel was valid upto December, 1999. The other agreement dated 16.7.1988 under which the panel was valid upto 1992 and on the basis of the settlement dated 27.10.1998 whereby the panels were made alive upto 31.3.1997 were under the bonafide impression that their cases will be considered for regularization and were living on the basis of the said reasonable expectation. Unfortunately, contrary to the aforesaid directions given by the High Court and contrary to the settlements entered into between the parties, the bank issued proceedings dated 25.3.1997, dated 27.3.1997 and 31 3.1997 instructing the various authorities of the Management not to continue the temporary employees those who

are in services of the bank from 1.4.97. The said order was followed by the Management. Aggrieved by the said action the Workman herein and similarly situated candidates have filed a writ petition before the Hon'ble High Court and by way of Writ Petition No.9206/97 seeking a declaration that the proceedings issued by the Deputy General Manager and the Assistant General Manager (Respondents 3,4 and 5 therein) on 25.3.97, 27.3.97 and 31.3.97 as illegal and also non-continuance of the Workmen therein in service by absorbing them in the services of the bank as violative of Section 2(p) and 18(1) read with Rule 58 of Central Rules and sought for specific direction to the bank to absorb them in service.

- 8. Further, Workman submits that in the counter affidavit filed in Writ Petition No.9206/97, the bank has submitted that it has about 805 branches in Andhra Pradesh alone. It has stated that due to exigencies of circumstances and on account of the urgent need in its banks, it employed temporary employees in subordinate cadre. It is pertinent to mention that it does not state the urgent or need or the nature of temporary employees that it had engaged. Enquiry into the same would reveal that the stand taken by the bank either on the ground of urgent need or of temporary employees is a façade to perpetuate unfair labour practice. It is designed to on the one hand, keep the employed in the erroneous zone of hope and on the other to ensure that benefits that a model employer will extend under various statutes to its employees is not required to be borne out by the bank. A reading of the counter affidavit would show that the bank would opines that being just fair and reasonable are which obviously is reprehensible and is a facet of unfair labour practice.
- 9. The Workman submits that the bank had referred in its counter affidavit to three settlements dated 17.11.87, 16.7.88 and 27.10.88. The bank in the guise of extending the benefits of the circular of Government dated 16.8.90 stated in its counter affidavit that as follows:

"Government of India, vide its letter dated 16.8.1990, issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of the approach paper on the issue provided by a committee constituted in this regard. The Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper.

The approach paper specified that the cases of temporary employees who had put in not less than 240 days of temporary service in 12 consecutive Months and who are entitled to benefit of Section 25-F may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired, they could enter into a conciliation settlement with the representative union. Para 6(h), it is mentioned that only those temporary employees who had put in temporary service of 90 or more days after 1.1 1982 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 or more days, the bank by way of further concession entered into settlements Even in respect of those who had put in less than 90 days. As such, it could be Seen that the settlements are more beneficial to the temporary employees concerned. The approach paper also specify at para 6(c) that the banks would provide one time opportunity to all the temporary employees and for that purpose temporary employees worked in the bank on or after 1.1.1982 could be considered for re-employment in terms of the scheme. The Respondents have gone further wherein even persons working after 1975 were also considered.

As could be seen from the above, there was a genuine effort on the part of the Respondent bank to provide permanent employment for as many as possible subject to availability of the vacancies.

It is further submitted that at para 6(k) of the approach paper, it was made clear that this would be one time exercise in full and final settlement of all the aims and disputes for the past period in respect of temporary workmen covered by the settlement. This would mean that the Government of India guidelines would cover only those persons who were temporarily employed for the period specified therein and not otherwise. As such, it is submitted that the Respondents have not only followed the Government of India guidelines but in fact covered cases of the employees who had worked for less than 90 days. As such, question of violation does not arise and in any case those were only broad guidelines and not directives".

10. The Workman submits that the bank also referred a subsequent settlement dated 9.1.1991 wherein there is a clause to the effect- that the panel of temporary employees and the panel of daily wage employees will be operated to a particular period. Therefore their cases will not be considered. The Management herein relying upon this settlement in their impugned action. It is submitted that even the settlement dated 9.1.1991 will not empower the management to terminate the services of the temporary employees who are working in the bank services like the Workman herein as it does not specify the termination of the employees. In fact there are so many vacancies wherein the Management has engaged several new persons as temporary messengers/ attendars/ sweepers etc., even after the judgment of Hon'ble High Court without considering the cases of the similarly situated candidates like the Workman herein. It is submitted inspite of engaging fresh candidates as is now being done by the Management they would have continued the similarly situated candidates like the Workman herein in the services of the bank and consider their cases for absorption in view of the circulars issued by Central Government as well as the directions of this Hon'ble Court in Writ Petition No.4194/97, dated 5.3.97. In view of the circulars issued by the Central Government, the Management

should not have relied upon the settlement dated 9.1.1991. Hence, the impugned action of the Management is illegal, unjust, violative of fundamental rights such as Articles 14,16 and 21 of the Constitution of India.

- 11. The Workman submits that in W.P. No.4194/97 filed by the union of temporary employees where in they have complained about the non-implementation of the settlements arrived between the parties and sought for absorption. Such employees in the bank services on permanent basis before the date fixed for carrying out the terms of settlement, the Court held that the members of the union had been empanelled in the list, they were not regularized and the time was going to run out to the near future and the Respondent bank and its officers cannot escape from the liability of enforcing the settlement which has been reached and therefore directed that the bank and the officers shall implement the settlement dated 17.11.87 as amended from time to time before the expiry of 31.3.97.
- 12. Further, it is submitted that in the clause of Settlement it is specifically mentioned that the workmen to be absorbed/appointed in the bank prohibiting any temporary appointments subsequent to the date of settlement even the authorities want to make temporary appointments that should be made only from among the empanelled can be appointed either for temporary vacancy or permanent vacancy except from among the empanelled candidates like the Workman and that should be continued till they are absorbed. The management committed unfair labour practices and terminated the services of the candidates with effect from 1.4.1997 which is arbitrary, discriminatory, contrary to their own guidelines and violative of the constitutional provisions which are guaranteed in Chapter -III of the Constitution of India.
- 13. The Workman submits that it is strange as to how the panels were allowed to lapse by a so-called Memorandum of Understanding dated 25.2.1997, that the action of terminating such employees like the Workman by virtue of an impugned oral proceedings without implementing the settlement would be illegal and unfair labour practice which cannot be allowed to be perpetuated. That the discontinuance of the Workman after 31.3.97 who had served in the bank in any capacity amounts to retrenchment. It could not have been done without any notice and it violates Sec.25FF of the Industrial Disputes Act, 1947 and the said action is violative of principles of natural justice guaranteed under Chapter III of the Constitution of India. This amounts to retrenchment without one month's notice and taken in view of such notice. Thus, the main proceedings issued by the Respondent is without jurisdiction and is arbitrary, illegal and therefore liable to be quashed. That the alleged Memorandum of Understanding dated 27.2.97, Ex.M5 does not own any legal entity, as the said Memorandum of Understanding is not published anywhere to brought to the notice of the Workman whose rights are being affected. It is submitted that Management did not adhere to the procedure envisaged by the Central Government in its' instructions dated 16.8.90 in the year 1995. The same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through Employment exchange instead of giving chance to the empanelled candidates like the Workman here. It is pertinent to mention here that the Respondent Management sent letters to the all similarly situated candidates like the Workman in the month of June, 1997, subsequent to the passing of impugned termination orders. After knowing the facts that the candidates are litigating, the Management refused to engage these candidates. It is once again reiterated that the panels are meant for absorption but not for termination. It was the duty of the Management to engage the empanelled candidates like the Workman even in temporary vacancies till they are absorbed permanently in regular vacancies. Hence, the action of the Respondent Management terminating the services of the Workman by oral order dated 31.3.97 is unjust, illegal, violative of principles of natural justice and hence, the Management be directed to reinstate and absorb the Workman and to grant all incidental and consequential benefits.
- 14. Per contra, Respondent had filed counter and made a contentions that the reference is not tenable and contrary to the provisions of I.D. Act, 1947. Respondent submitted that to tide over severe sub-ordinate staff constraints which arose out of leave vacancies, exigencies, etc., and also owning to the restrictions imposed by the Government of India/Reserve Bank of India on intake of staff, the Respondent bank used to engage sub-ordinate staff like messengers, sweepers, sweeper cum water boys, etc., depending on the availability of work on purely temporary basis for the smooth and uninterrupted functioning of the branches. It is submitted that the All India State Bank of India Staff Federation which represents majority of the employees in the State Bank of India comprising about 98% of the work force as its' members espoused the cause of temporary employees who have put in less than 240 days of temporary service in 12 calendar months in the bank and who were ineligible for any protection under Industrial Disputes Act, 1947 to give a chance for being considered for absorption and permanent appointments.
- Discussions were held and on 17.11.1987 an agreement was signed between the federation and the Management bank under Sec. 2(p) read with Sec 18(1) of the Industrial Disputes Act, 1947 read with Rule 58 of Industrial Disputes (Central) Rules 1957. A copy of the said settlement dated 17.11.87 which may be herein after referred as first settlement is filed and 4 categories were made as it has already been mentioned in the claim statement above, it need not be repeated here. In the first settlement, it was agreed that the temporary employees as categorized would be given a chance for being considered for permanent appointment in the bank's service against the vacancies which are likely to arise during the period 1987 to 1991. On 16.7.88 second settlement was arrived between the Federation and the Bank whereby it was agreed to substitute the period of consideration of vacancies as 1987 to 1992 in place of 1987 to 1991 as contemplated under the first settlement dated 17.11.1987. This is the second settlement. A 3rd settlement was entered into on 27.10.88 and it was agreed that the bank's service against the vacancies likely to

arise from 1988 to 1992 was to be considered. Government of India vide its letter dated 16.8.90 issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of approach paper on the issue provided by a committee constituted in this regard. Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper. The approach paper specified that the cases of temporary service in 12 consecutive months and who are entitled to benefit of Sec.25F of the Industrial Disputes Act, 1947 may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired they could enter into a conciliation settlement with the representative union. In para. 6(h) it is mentioned that only those temporary employees who had put in temporary service of 90 days or more days after 1.1.82 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 days or more days, the bank by way of a further concession entered into settlements. Even in respect of those who had put in less than 90 days and also the bank went a step further and said those persons who are working after 1975 were also considered. Hence, there was a genuine effort on the part of the Respondent bank to provide as many as possible jobs subject to the availability of the vacancies. However, para 6 (k) of the approach paper made it clear that it is a one time, exercise in full and final, settlement of all the claims and disputes for the past period, in respect of temporary workmen covered by the settlement. Another settlement was entered on 9.1.91 herein after referred as 4th settlement and the time limit was extended upto 1994 and separate panel was prepared for temporary employees, casual/daily wagers. It was agreed that while vacancies arising between 1988 to 1994 in respect of temporary employees and in respect of casual/daily wagers, they can be considered for the vacancies arising between 1995-96 only.

- It is submitted that the administrative set up of the Hyderabad Local Head Office comprises of four Zonal Offices (Zones) at Hyderabad, Vijayawada, Visakhapatnam and Tirupathi covering all the Districts of Andhra Pradesh. In terms of the settlement the Management after following the procedure laid down therein prepared the panels of qualified candidates of temporary employees denoted as 1989 panel and also panel of casual/daily wagers denoted as 1992 panel for giving a chance for being considered for permanent absorption. These panels were prepared zone-wise separately for messengers and non-messengers in the descending order of temporary service put in by the candidates during the stipulated period i.e., 1.7.1975 to 31.7.1988. That the Federation approached the Regional Labour Commissioner(C) for implementation of bi-partite settlement in respect of absorption of temporary employees. The Regional Labour Commissioner(C) conducted conciliation proceedings and an agreement was arrived between the Federation and the bank. It was agreed that it would be kept alive upto March, 1997. A copy of the conciliation proceedings dated 9.2.1995 signed by the parties is filed as material paper. A settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Sec.2 (p) read with Sec.18(1) of the Industrial Disputes (Central) Rules, 1957, which is hereinafter called as 5th settlement. That on 27.2.1997 a Memorandum of understanding was also signed by the federation's affiliate and the bank Management recording the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by Central Office and thereby 403 messengerial vacancies were sanctioned. It was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time nonmessengerial staff in the usual manner and the agreement was reached accordingly. It was agreed between the Federation's affiliate and the Management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers/casual employees would lapse on 31.3.1997. That as agreed upon vacancies were filled from the panels. The Workman who has put in an aggregate temporary service of less than 240 days in a continuous block of 12 months period during 1.7.1975 to 31.7.1988 has no right to seek a direction to consider his candidature for absorption in the Management bank under any rule/law except under the settlement entered into thereon.
- Respondent contended that, in fact, the case of the Workman can be considered under all the five settlements having got his case considered under provisions of these settlements. All the other provisions and terms of the settlements are also binding on him/her. The Management bank has not violated any of the provisions of the terms of the said settlement. That the very preparation and maintenance of panel is in compliance of the terms agreed under these settlements. These settlements were time bound and they ceased to exist on 31.3.1997. That the bank has never promised that all the candidates in the panel will be absorbed. In the advertisement itself it was made clear that candidates will be considered for absorption in the vacancies that may arise upto 1992. Keeping alive the panels after 31.3.1997 is contrary to the settlements arrived between the State Bank of India Staff Federation and the Management That the settlements are binding on the parties. The Workman is also bound under the terms of the said settlement. The settlement does not suffer from any ambiguity as their language is very clear. The right under the settlements is to give them a chance to be considered for future appointment in the bank's services against the vacancies likely to arise. The settlements were effected to balance the expectations of the temporary employees to be absorbed in permanent service as against the constitutional rights for all eligible persons to be considered for employment every time a vacancy arises. That the alleged dispute including the demand for reinstatement has to be decided in this context. It is submitted that the period of panel list got expired on 31.3.97 and it is an integral term of the settlement and cannot be modified in any proceedings under the law. These temporary employees who

unfortunately could not be accommodated for want of vacancies have no further rights to be considered for regularization. That the Hon'ble High Court in WP No.12964/94, held as follows, "It is needless to state that the settlement arrived at between the All India State Bank of India Staff Federation which, is the majority union and the bank Management is binding on the Workmen also. It is not at all the case of the Workman that any of the terms of the settlement has been violated by the bank's Management. If the Workman had worked in the bank on part-time basis before 31.5.94, that itself would not vest in him a right to claim that his services should be regularized on permanent basis against a full time cadre post. The claim put forth by the Workman in the present petition is therefore misconceived and not tenable. However, it is open to the Workman to claim any right which flows from the settlement between the union and the bank Management. As already pointed out that it is not the grievance of the Workman that some right which has flown from the settlement in favour of the Workman has been denied by the bank Management. Therefore, I do not find any ground, let alone substantial ground, to grant the kind of relief sought for by the Workman. Writ Petition fails and is accordingly dismissed. No costs."

- 18. Further, it is contended that if the panels were not lapsed at the end of designated period and allowed to be continued it would result in making the contracts of temporary employment indirectly permanent through back door entry, which would not only be contrary to the settlements but also to Articles 14 and 16 of Constitution of India and deprive the chances of original claimants who would Come through proper recruitment procedure. As their rights have been crystallized by operation of the settlements. Hence, there is no question of any Legitimate expectation being violated.
- 19. Similarly placed ex-employees filed WP No.9206/1995 and the batch before the Hon'ble High Court of A.P. and the learned Single Judge allowed the Writ Petitions. Aggrieved by the same WA No.86/98 and the batch was filed and the Division Bench set aside the order of the Single Judge. Thereafter the ex-temporary employees filed Special Leave Petition No.11886-11888 of 1998 before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court of India also dismissed the SLP. Therefore reference to the Judgement of the Learned Single Judge in WP No.9206/97 is of no consequences as the same has already been set aside. The observations made in the Judgements cannot be relied upon for any purpose what so ever. The question of operation of Sec.25F would not come into play. Further the issue is covered by various Judgements of Hon'ble Supreme Court of India and various Hon'ble High Courts. Hence, the reference may be ordered that the Workman is not entitled for any relief.
- 20. In order to fortify his claim Workman has examined himself as WW1 and also filed documents in evidence which has been exhibited as Ex.W1 to W12. Further, the Workman has filed photocopies of documents in support of his claim which are discussed as under:-

Ex.W1 is the service certificate issued by the Respondent according to this document the Workman has worked with the Respondent branch as water boy for total 58 days this certificate was issued on 19.5.1989. Further, Ex.W2 is the advertisement and Ex.W3 is the intimation for interview which is nothing to do with the proof of working days. Ex.W4 is another certificate issued by the Branch Manager dated 26.6.1991 according to this certificate Workman Sri Sunil Kumar has worked for a total of 177 days. Further, Ex.W5 is a letter dated 25.6.1991 and according to this letter the Workman Sri Sunil Kumar was appointed as a temporary messenger at the branch office for a period of 59 days with effect from 25.6.1991 to 9.7.1991. Further Ex.W6 is the letter dated 29.5.1992 according to this letter the name of the Workman Sri R. Sunil Kumar was included in the panel under non-messenger category. Further, Ex.W7 goes to show that the Workman was appointed as a temporary sweeper in the Respondent branch and period was extended for the 1.7.1992 to 31.7.1992. Similarly Ex.W8 is the memorandum issued by AGM to the Workman for appointment as a sweeper for a period of one month from 1.6.1992 to 30.6.1992. Ex.W9 and W10 also goes to show that the certificate of proof of working days of Workman has been issued and as per Ex.W9 Workman has had worked from October, 92 to May, 93 for 199 days and as per Ex.W10 Workman has worked from 16.6.94 to 31.12.94 for total period of 198 days. Ex.W11 is illegible copy of the notification issued by the Respondent management. Ex. W12 is a circular letter dated 14.7.1999 issued by the General Manager for compliance to issue to all Branch Managers of Hyderabad circular for compliance and sought the report/objections strictly.

21. On the other hand, Respondent has examined witness MW1 Sri Alluru Rama Rao and this witness has exhibited 12 documents, marked as Ex.M1 to M12. The details of these documents are as follows:-

Ex.M.1 is the Settlement dated 17.11.1987. Ex.M2 is the Settlement dated 16.7.1988. Ex.M3 is the Settlement dated 27.10.1988. Ex.M4 is the Settlement dated 9.1.1991. Ex.M5 is the Minutes of the conciliation proceedings dated 9.6.1995. Ex.M6 is the Settlement dated 30.7.1996. Ex.M7 is the Memorandum of Understanding dt. 27.2.1997. Ex.M8 is the Particulars of 1989 Messengerial Panel. Ex.M9 is the Particulars of 1989 Non-Messengerial Panel. Ex.M10 is the Particulars of 1992 General Attendant Panel. Ex.M11 is the Judgment of Hon'ble High Court of A.P. in Writ Appeal No.86/98 dt.1.5.1998. Ex.M12 is the Judgment of Hon'ble Supreme Court of India in SLP No. 11886-11888 of 1998 dt.10.8.1998.

22. Apart from afore mentioned documents, Learned Counsel for Workman has also filed a long list of various judgements of Hon'ble Supreme Court as well as Hon'ble High Court, which we will discuss at appropriate place in this Award.

- 23. Heard the argument of Learned Counsel for Workman as well as for Respondent.
- 24. On the basis of rival pleadings of both the parties and submissions made by the Learned Counsel for both the parties, following points arise for determination in the industrial dispute:-
 - I. Whether the 1st settlement dated 17.11.1987, 2nd settlement dated 16.7.1988, 3rd settlement dated 27.10.1988, 4th settlement dated 9.1.1991 and 5th settlement dated 30.7.1996 entered into between State Bank of India and All India State Bank of India Staff Federation and also Memorandum of Understanding are binding upon both the parties?
 - II. Whether the action of State Bank of India, Nacharam branch in terminating the services of Workman Sri R.Sunil Kumar, a Non-Messenger with effect from 31.3.1997 is justified?
 - III. Whether the Workman is entitled for absorption on permanent post in the Branch of Respondent management as per averments made by him in the claim statement?
 - IV. To what relief if any the Workman is entitled for?

Findings:-

25. Point No.I:-Undisputedly settlements dated 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 and 30.7.1996, minutes of conciliation proceedings and memorandum of understanding dated 27.2.1997 were executed between the State Bank of India and All India State Bank of India Staff Federation under section 2(p) and 18 (1) of I.D. Act, 1947 read with Rule 58 of Industrial Disputes (Central Rules), 1957.

Section 2(p) of the Industrial Disputes Act, 1947 as follows:-

(p) "settlement" means a settlement arrived at in the course of conciliation proceeding and includes a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to an officer authorised in this behalf by the appropriate Government and the conciliation officer;

Section 18(1) provides as follows:-

- 18. Persons on whom settlements and awards are binding.
- [(1) A settlement arrived at by agreement between the employer and Workman otherwise than in the course of conciliation proceeding shall be binding on the parties to the agreement.

Therefore, in view of the provision contained u/s.18 (1) I.D. Act, 1947, terms and conditions enumerated in the aforesaid settlements are binding on the parties to the agreement. The Learned Counsel for Workman has argued that the Workman after going through the selection procedure has successfully been listed in the panel for appointment on the permanent basis in the Respondent management and the empanelled list has to be valid till last person in the empanelled list is appointed on permanent basis. But the impugned order dated 25.3.97, 27.3.97 and 31.3.97, has been issued by Respondent management thereby the services of the Workman has been terminated and the said order is not in consonance of the terms of the agreement entered into between the parties. Further, Workman submits that the Respondent in the 5th settlement has mentioned the date i.e., 31.3.1997 for lapse of empanel list which is illegal and that is not binding upon the Workman. The condition of lapse of empanelment list on 31.3.97 incorporated in the aforesaid 5th settlement, is arbitrary and illegal.

26. The perusal of the impugned order dated 25.3.1997 goes to reveal that the Chief/Branch Manager, SBI Zonal Office has issued the letter to all the branches with regard to the subject not to make any temporary appointments in the Branch in messengerial category from 1.4.1997. The extract of the said letter is given below:-

"We have been advised by the Deputy General Manager, Zonal Office, Hyderabad that as both the panels of temporary employees of 1989 and daily wagers/casual labours of 1992 will lapse by 31.3.1997, it has been decided by Central Office not to make any temporary appointments in messengerial category from 1.4.1997."

Thus, from the contents of the aforesaid letter, it manifest that Head Office of State Bank of India vide letter dated 25.3.1997 has issued direction to all its branches not to make any temporary appointments in messengerial category from 1.4.1997 due to reason of lapse of both panels i.e., 1989 & 1992 on 31.3.1997 as per terms of settlements entered into by both parties. Further the contents of the subsequent letter dated 27.3.1997 issued by Respondent Management is also direction to Branch Manager, State Bank of India not to make any temporary messengerial category appointment with effect from 1.4.1997 and it has also been communicated to all concerned that the panels of temporary employees and daily wagers maintained by Zonal offices stand lapsed from 31.1.1997. Further, office order dated 31.3.1997 has been issued by Respondent management that goes to reveal that the said office order has been issued to this effect that, "Consequent on absorption of temporary employees in permanent cadre, it has been decided by the competent authority that no one onwards, no further daily labour or temporary employees/appointments should be resorted to/engaged/employed." Therefore, it reflects from the contents of the aforesaid orders that the temporary appointment in messengerial category and daily labour has been stopped by the

Respondent management with effect from 1.4.1997 because of the lapsed of panel of temporary workers and daily wagers by 31.3.1997. The agreement for lapse of both the panels on 31.3.1997 is contained in the 5th settlement which has been arrived at between the parties on dated 30.7.1996 with the consensus of both the parties. Therefore, Workman can not challenge the terms and conditions contained in settlement dated 30.7.1996 regarding lapse of panel on 31.3.1997 as agreed between State Bank of India and State Bank of India Staff Federation. As per provision contained u/s.18(1) of I.D. Act, 1947 the said Agreement dated 30.7.1996 is binding on both the parties.

In the case of Allied Sales Corporation Secunderabad vs. The Authority Under Andhra Pradesh..... 1990 II LLJ 510 AP para 414, Hon'ble Court have held:-

"4. There was a settlement between the Management and the workmen under <u>Section 18(1)</u> of the Industrial Disputes Act on 25th April 1983 under which the age of superannuation of the workmen was fixed at 55 years. The settlement was to be in force upto 30th June 1986 and the next settlement, incorporating practically the same terms, was again entered into on 4th February 1987 under <u>Section 18(1)</u> of the Industrial Disputes Act. There is no dispute that these settlements are under <u>Section 18(1)</u>.

14. Now the Authority constituted under <u>Section 41(1)</u> of the Act is an authority with very limited jurisdiction. It can only decide in the first appeal whether a termination by the management is valid or not and is within the parameters of <u>Section 40</u> of the Act. The said Authority, in our view, has absolutely no jurisdiction to decide whether a settlement entered into under <u>Section 18(1)</u> of the Industrial Disputes Act between the representatives of the Workmen and of the Management, is vitiated by undue influence or misrepresentation or coercion on the part of the Management. The Authority, namely, the Assistant Commissioner of Labour, was never intended by the A.P. Legislature to have jurisdiction to go into the question of the validity of a settlement arrived at under <u>Section 18</u> of the Industrial Disputes Act by an Industrial Court. That Parliament has, in fact, constituted Industrial Courts under the <u>Industrial Disputes Act</u>, with extensive powers cannot be disputed. What we mean to say is that the Authority under Section 41(1) of the A.P. Act has no jurisdiction what-so-ever either to question or to decide about the validity of any such settlements. If parties to a settlement have a grievance about the validity of a settlement, it is for them to agitate the matter before the appropriate forum and they cannot ask an Authority constituted under <u>Section 41(1)</u> of the A.P. Shops and Establishments Act, 1966 with limited jurisdiction, to go into any such question and, that too, incidentally while deciding whether retirement as per the contract of employment, is legal or not."

It is not the case of Workman that aforesaid settlements are vitiated by undue influence or misrepresentation or coercion on the part of the management. If the Workman feeling aggrieved by any terms of settlement/ agreement on the aforementioned grounds then he can challenge of settlement before a competent authority under the Act, 1947. But here in the instant matter it is not a case of Workman that aforementioned settlement has been entered into between the parties on the ground of undue influence or misrepresentation or coercion. Therefore, Workman is barred to raise any objection in respect of fixing the date of lapse of both panels on 31.3.1997 as agreed between both the parties and Workman can not challenge any terms of said Agreement.

Further in the case of Herbertsons Limited Vs. Workmen of Herbertsons Limited and Ors, 1977 AIR 322, Hon'ble Supreme Court have held:-

The Tribunal thought that the question of the quantum of membership of the 2nd Respondent did not call for a finding at all in view of 1his Court's order. As observed above that was not a correct assumption. On the other hand, we feel that this view of the Tribunal has led it to approach the matter in an entirely erroneous manner. The Tribunal is, rightly enough, conscious that under section 18 (1) of the Industrial Disputes Act the settlement was binding on the company and the members of the 3rd Respondent union. Even so, the Tribunal devoted nearly half of its order in scanning the evidence given by the company and Respondent No. 3 to find out whether the terms of the settlement had been explained by the President of the union to the workmen or not and whether the workers voluntarily accepted the settlement knowing all the "consequences". This to our mind is again an entirely wrong approach.

"When a recognised union negotiates with an employer the workers as individuals do not come into the picture. It is not necessary that each individual worker should know the implications of the settlement since a recognised union, which is expected to protect the legitimate interests of labour, enters into a settlement in the best interests of labour. This would be the normal rule. We cannot altogether rule out exceptional cases where there may be allegations of mala fides, fraud or even corruption or other induce- ments. Nothing of that kind has been suggested against the President of the 3rd Respondent in this case. That being the position, prima facie, this is a settlement in the course of collective bargaining and, therefore, is entitled to due weight and consideration.

It is not possible to scan the settlement in bits and pieces and hold some parts good and acceptable and others bad. Unless it can be demonstrated that the objectionable portion is such that it completely outweighs all the other advantages gained the Court will be slow to hold a settle- ment as unfair and unjust. The settlement has to be accepted or rejected as a whole and we are unable to reject it as a whole as unfair or unjust. Even before this Court the 3rd Respondent representing admittedly the large majority of the workmen has stood by this settlement and that is a strong factor which it is difficult to ignore. As stated elsewhere in the judgment, we cannot also be oblivious of the fact that all workmen of the company have accepted the settlement. Besides, the period of settlement has since expired

and we are informed that the employer and the 3rd Respondent are negotiating another settlement with further improvements. These factors, apart from what has been stated above, and the need for industrial peace and harmony when a union backed by a large majority of workmen has accepted a settlement in the course of collective bargaining have impelled us not to interfere with this settlement. That being the position, we unhold the settlement as fair and just and order that the award of the Tribunal shall be substituted by the settlement dated October 18, 1973. The said settlement shall be the substituted award. The appeal is disposed of accordingly. There will be no order as to costs."

Therefore, in view of the law laid down by the Hon'ble Apex Court as discussed above, the contention of the Workman that the date fixed for lapse of empanelled list on 31.3.1997 for appointment to the permanent post vide 5th Settlement dated 30.7.1996 is arbitrary, illegal is not untenable. The recognized union of Workmen has negotiated with the Respondent Bank Management representing large number of Workmen and the Workman as individual do not come into picture. Workman in the instant case has work as temporary Workmen in the Respondent Branch and in response of Notification he had applied for inclusion of his name in the panel and he was selected for inclusion his name in the panel list to be utilized for absorption of such Workman to permanent post in order of their seniority in the list. The Settlement dated 30.7.1996 between State Bank of India and All India State Bank of India Staff Federation under Sec.2(p) and Sec.18(1) of I.D. Act, 1947 has clearly provided as regard non-messengerial position and it is agreed that all such posts sanctioned fallen vacant upto 31.3.1997 shall be filled before empanel list is allowed to lapse. Thus, in view of law laid down by the Hon'ble Apex Court, in the instant case, Agreement dated 30.7.1996 was entered into between both the parties in respect of lapsing of the both the panels on 31.3.1997 and absorption of the Workmen from panel list was subject to availability of vacancy of post likely to arise upto 31.3.1997, have a binding force on Workman as well as management of State Bank of India in view of provision contained under section 18 (1) of I.D. Act, 1947.

Thus, Point No.I is answered against the Workman and in favour of the Respondent.

- **27. Point No.II**:- Firstly, it is submitted on behalf of the Workman that the Respondent has terminated his services by oral order on 31.3.1997 without issuing any notice or paying any salary or compensation in lieu thereof. Therefore, the termination order of the Workman from service is in violation of provision contained Under Section 25 F of I.D. Act, 1947. Therefore, the order is liable to be set aside.
- 28. On the other hand, Respondent counsel contended that Workman has not worked for 240 days in any preceding calendar year. Therefore, reference of the industrial dispute is not relevant. In this context, the Workman has examined himself as WW1 who has reiterated that Workman has been terminated from service by Respondent on 31.3.1997 without notice of salary or compensation in lieu thereof. Before examining the claim of the Workman on merit it would be apposite to reproduce the provision contained under section 25 F:-

Section 25F provides:-

Conditions precedent to retrenchment of workmen.- No Workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

- (a) the Workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the Workman has been paid in lieu of such notice, wages for the period of the notice:
- (b) the Workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service] or any part thereof in excess of six months; and
- (c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette].

Compensation to workmen in case of transfer of undertakings.

Section 25B defines the term continuous service which provides

Definition of continuous service.- For the purposes of this Chapter,--

- (1) a Workman shall be said to be in continuous service for a period if he is, for that period, in uninterrupted service, including service which may be interrupted on account of sickness or authorized leave or an accident or a strike which is not illegal, or a lock- out or a cessation of work which is not due to any fault on the part of the Workman;
- (2) where a Workman is not in continuous service within the meaning of clause (1) for a period of one year or six months, he shall be deemed to be in continuous service under an employer--
- (a) for a period of one year, if the Workman, during a period of twelve calendar months preceding the date with reference to which calculation is to be made, has actually worked under the employer for not less than--
- (i) one hundred and ninety days in the case of a Workman employed below ground in a mine; and
- (ii) two hundred and forty days, in any other case;

In order to prove the fact of 240 days of service within 12 months of a calendar year just preceding from the date of termination, the initial burden of proof lies upon the Workman and the Workman has to prove this factum by adducing his oral as well as documentary evidence in support of his claim.

Further, how to calculate 240 days of service by the Workman in a calendar year. In this context the reference of decisions of Hon'ble Supreme Court is relevant and the same are discussed below:-

In Rajasthan State Ganganagar S. Mills Ltd. v. State of Rajasthan and Anr. (2004) Apex Court held:

"It was the case of the Workman that he had worked for more than 240 days in the year concerned. This claim was denied by the appellant. It was for the claimant to lead evidence to show that he had worked for 240 days in the year preceding the date of his termination. He has filed an affidavit. It is statement which is in his favor and that cannot be regarded as sufficient evidence for any Court or Tribunal to come to the conclusion that in fact the claimant had worked for 240 days in a year These aspects were highlighted in Range Forest Officer v. S.T. Hadimani (2002 (3) SCC 25. No proof of receipt of salary or wages for 240 days or order or record in that regard was produced. Mere non-production of the muster roll for a particular period was not sufficient for the Labour Court held that the Workman had worked for 240 days as claimed."

In Municipal Corporation, Faridabad v. Siri Niwas (2004 (8) SCC 195), held "the burden was on the Workman to show that he was working for more than 240 days in the preceding one year prior to his alleged retrenchment." In M.P. Electricity Board v. Hariram (2004 (8) SCC 246) the position was again reiterated in paragraph 11 as follows: "The above burden having not been discharged and the Labour Court having held so, in our opinion, the Industrial Court and the High Court erred in basing an order of reinstatement solely on an adverse inference drawn erroneously .."

In the case of Manager, RBI, Bangalore vs. S Mani (2005) SCC Page 100, the 3 Judges Bench of the Apex Court held that "the initial burden of proof was on the Workman to show that he had completed 240 days of service."

Hon'ble Apex Court in the case of Mohan Lal vs Management BEL 1981 SCC page 225 has laid down the principle that how to count 240 days of service within one year it is held: "Clause (2)(a) provides for a fiction to treat a Workman in continuous service for a period of one year despite the fact that he has not rendered uninterrupted service for a period of one year but he has rendered period of 240 days during the period of 12 calendar service for months counting backwards and just preceding the relevant date being the date of retrenchment. In other words, in order to invoke the fiction enacted in clause (2)(a) it is necessary to determine first the relevant date, ie the date of termination of service which is complained of as retrenchment. After that date is ascertained. move backward to a period of 12 months just preceding the date of retrenchment and then ascertain whether within the period of 12 months, the Workman has rendered service for a period of 240 days. If these three facts are affirmatively answered in favor of the Workman pursuant to the deeming fiction enacted in clause (2)(a) it will have to be assumed that the Workman is in continuous service for a period of one year and he will satisfy the eligibility qualification enacted in Section 25-F"

"14. We have already extracted section 25B since its amendment and the change in language is the legislative exposition of which note must be taken. In fact, we need not further dilate upon this aspect because in <u>Surendra Kumar Verma and Ors. v. Central Government Industrial-cum-Labour Court, New Delhi and Anr., Chinnappa Reddy. J., after noticing the amendment and referring to the decision in <u>Sur Enamel and Stamping Works (P) Ltd</u> case, held as under:</u>

"These changes brought about by Act 36 of 1964 appear to be clearly designed to provide that a Workman who has actually worked under the employer for not less than 240 days during a period of twelve months shall be deemed to have been in continuous service for a period of one year whether or not he has in fact been in such continuous service for a period of one year. It is enough that he has worked for 240 days in a period of 12 months, it is not necessary that he should have been in the service of the employer for one whole year."

In a concurring judgment Pathak J. agreed with this interpretation of section 25B(2). Therefore, both on principle and on precedent it must be held that section 25B(2) comprehends a situation where a Workman is not in employment for a period of 12 calendar months, but has rendered service for a period of 240 days within the period of 12 calendar months commencing and counting backwards from the relevant date, i.e. the date of retrenchment. If he has, he would be deemed to be in continuous service for a period of one year for the purpose of section 25B and Chapter VA."

Thus, in view of the law laid down by the Hon'ble Apex Court as discussed above the initial burden of proof lies upon the Workman to show that he has completed 240 days of the service with the Respondent just preceding from the date of his termination. Further, in respect of the employment of calculating the 240 days service in view of the contents of Section 25-F read with Section 25-B of the I.D. Act, 1947.

29. Now, in view of the provision contained under Section 25 F and law laid down by the Hon'ble Apex Court, we have to examine whether the Workman has discharged his initial burden of proof in respect of his claim of 240 days continuous service in a calendar year just preceding from the date of his termination i.e., 31.3.1997.

In this context, WW1 in his cross examination has stated that,

"I was not sponsored by any employment exchange. I did not undergo regular process of selection as temporary non messenger in the branch. I did not work continuously. I used to work depending upon the availability of work in the branch."

"It is true that I did not work for 240 days in any year in my entire service in a single branch."

Thus, it is clear from the testimony of WW1 that the Workman had not worked for 240 days continuously in any 12 months of a calendar year just preceding from the date of his termination in the Respondent bank. Therefore, Workman failed to establish his plea by his oral and documentary evidence that he had worked for 240 days continuously in calendar year just preceding from the date of his termination i.e., 31.3.1997. Thus, the claim of the Workman that he has been terminated by oral order without issuing notice or payment in lieu after termination, in contravention of Section 25 F of Industrial Disputes Act, 1947 is not tenable. However the documents filed by the Workman in support of his claim, number of days worked with the Respondent goes to reveal that the Workman had worked intermittently as daily wager depending upon availability of work in branch. Workman did not file any document of appointment letter or salary slips in support of his claim for appointment as a non-messenger in the Respondent branch on temporary basis.

- 30. Per contra, the Learned Counsel for Respondent has submitted the allegation of Workman that he was terminated from services is not correct. As the vacancies were filled up on regular basis in order of their respective seniority the non-engagement of the Workman does not amount to termination. Further, Respondent contended that no law provide that even though there is no work temporary employee should be continued in the bank work as the very engagement of Workman was subject to availability of work. Therefore, the allegation that the bank has indulged in unfair labour practice is incorrect.
- 31. Thus, in view of the fore gone discussion and contentions made by the Respondent, I find the force in the argument advanced by the Respondent that in the instant matter, Workman was not terminated from service by order dated 31.3.1997 rather he was disengaged in view of the non-availability of the work in the branch. Further, there was direction issued by the Head Office of the Respondent authority not to engage any daily wager Workman/temporary Worker w.e.f. 1.4.1997. Thus, such disengagement of Workman does not amount to termination. Moreover, the Workman failed to prove his claim that he was terminated in contravention of provision of Sec.25F of the I.D. Act, 1947 as he failed to establish his plea by any oral or documentary evidence that he had worked for 240 days continuously in a twelve months of calendar year just preceding from date of termination i.e., 31.3.1997.
- 32. Further, perusal of the order dated 25.3.1997 goes to reveal that the Chief Branch Manager, State Bank of India has issued the letter to Zonal Office with direction to all its branches to this effect that they have been advised by the DGM, Zonal Office, Hyderabad that as both the panel of temporary employees of 1989 and daily wagers/casual labour of 1992 will lapse on 31.3.1997 it has been decided by central office not to make any temporary appointments in messengerial cadre from 1.4.1997, therefore it was directed to issue suitable instructions not to make temporary appointments from 1.4.1997. There is no mention in this order that the Workman herein has been terminated from service by this order.
- 33. Further, the circular dated 27.3.1997 was issued by DGM, SBI to all branches in commercial network in respect of the non-appointment of temporary employees in subordinate cadre and it has directed not to make any temporary employment in the subordinate cadre with effect from 1.4.97 and further, it has directed to ensure that no temporary/casual/daily basis appointment of the petty cash. Further, it is directed to all Branch Managers that any deviation in this regard will be viewed seriously. Thus, these circulars do not reflect that the Workman has been terminated from service by this order.
- 34. Similarly, office order dated 31.3.1997 is simply a direction to all branches of the Respondent bank by DGM that no further daily labour should be engaged or employed. Therefore, the plea of the Workman that he has been terminated by the aforesaid order dated 25.3.1997, 27.3.1997 and 31.3.1997 from the service by the Respondent is not acceptable. The evidence adduced by the Workman clearly goes to reveal that he had worked as a daily wager for which he has been paid wages according to number of working days. As there was an order for prohibition for engaging temporary workmen, in the bank, therefore, Workman could not be engaged by the Respondent for work from 1.4.1997 and there after. It is settled law that the daily wagers are engaged by the employer depending upon the availability of work and as the work was not available the Workman was not engaged further by the Respondent management. Therefore, the Workman on the ground of number of days he had worked in the Respondent bank cannot claim any right to reinstate him into the employment. As the Workman failed to prove the mandatory condition of 240 days of continuous service as required under Sec.25F of I.D. Act, 1947. Therefore, the disengagement of Workman from work can not be termed in contravention of provision contained under Sec.25F and 25 B of the I.D. Act, 1947.

Thus, this point is answered against the Workman and in favour of Respondent.

- **Point No.III**:- In this context, the Workman has contended that the management failed to implement the selected panels during its valid tenure. The management adopted the back door methods contrary to the settlements and filled up the vacancies. The same is evident from the proceedings dated 18.11.1993 a copy of the same is filed in the material papers and the same may be read as part of the claim statement. Further, it is submitted that management has to adhere the procedure issued by the Central Government, the instructions dated 16.8.1990 in the year 1995, but same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through employment exchange instead of giving chance to the empanelled candidates like the Workman herein. The management sent call letters to the similarly situated candidates like the Workman in the month of June 1997 subsequent to issuance of impugned termination orders. After knowing the fact that they are litigating the issue by way of dispute, the management has refused to engage those candidates, the copies of call letters issued are filed herein along with claim petition. The Workman herein reiterates that the panels are meant for absorption but not for termination. In view of the same a duty is cast upon the Respondent management to engage the empanelled candidates like the Workman herein even in temporary vacancies till they are absorbed permanently in regular vacancies.
- 36. On the other hand, Respondent has contended that the Federation approached Regional Labour Commissioner (Central) for implementation of bipartite settlement in respect of the absorption of temporary employees. The Regional Labour Commissioner (Central) conducted conciliation proceedings and agreement was arrived at between the Federation and the Management bank. It is submitted that it was agreed between the Federation and the Management that both the panels of temporary employees and daily wagers /casual labour would be kept alive upto March, 1997 and the vacancies as agreed to under the afore set out settlements will be filled from both the lists concurrently. A copy of the conciliation proceedings dated 9.6.1995 signed by the parties to the dispute is filed as a material paper. Further, it is submitted that the settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Section 2(p) read with Section 18(1) of the Industrial Disputes (Central) Rules 1957 which is binding on the parties. A copy of this agreement which hereinafter may be referred to as 5th settlement for brevity, is also filed as a material paper. The 5th settlement dated 30.7.1996 whereunder the earlier four settlements dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 were also referred, it was agreed to, by the Federation and the Management bank that both the panels of temporary employees and daily wagers/casual employees will be kept alive upto March, 1997 for filling the vacancies existing/arrived at as on 31.12.1994 as per the norms agreed to between the bank and Federation and that thereafter the said panels would lapse. It was also agreed that within the framework of the above settlements the modalities about drawing names from either the panel of temporary employees or the panel of daily wagers and casual labour would be decided administratively on circle to circle basis depending upon the local requirements in consultation with the Federation's affiliate by the Circle management. It was further agreed that all messenger real vacancies/positions in the subordinate cadre including part-time attendants specifically provided as leave reserve will be filled by the end of 31.3.1997. Further, Respondent contended that on 27.2.1997 a memorandum of understanding was also signed between the Federation's affiliate and the bank management regarding the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by central office and thereby 403 messengerial vacancies were sanctioned to the circle of the Management bank and it was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached upon. Further, it was agreed between the Federations affiliate and the management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers /casual employees would lapse on 31.3.1997.
- 37. The Workman has contended that the empanelled list prepared by the Respondent management for appointment of temporary and daily wage Workers to the permanent post cannot lapse unless until it is exhausted by appointing all the empanelled persons and it should continue even after 31.3.1997, i.e., the date fixed for the lapse of panel. It is undisputed that the date of lapse of empanelled list of Workmen has been fixed to 31.3.1997 as mentioned in the settlement dated 30.7.1996, and agreed between the parties. It is settled law that and once the life of panel list lapses on the date as agreed between the parties it cannot be extended beyond that date. In the instant case the panel list of the workmen was valid upto 31.3.1997 in view of the terms and conditions enumerated in the 5th Settlement entered into between the parties. As the lapse of panel i.e., 31.3.1997 has been agreed by State Bank of India and State Bank of India Staff Federation through 5th Settlement, the Workman is not competent to challenge the same.

In this context I would like to take reference of the decision of the apex court in the case of Syndicate Bank and Ors vs. Shankar Paul and Ors, AIR 1997 SC 3091, therein the Hon'ble Apex Court have held:-

"Till 1982, the branches of the appellant Bank in Calcutta region were recruiting persons locally to work as temporary attenders in leave vacancies. In view of the revised procedure prescribed by the Government of India in respect of such temporary appointments, the Calcutta regional office of the appellant Bank issued a circular to all of its branches on 14.8.1982, instructing all the branches under it to discontinue the old practice from 1.6.1982 and appoint only empanelled candidates. The regional office was to prepare a panel of eligible candidates, after calling names from the local/district employment exchange, and split it up branch-wise. Following that new procedure yearly

panels were prepared thereafter. Names of the Respondents were for the first time included in the panel prepared for the period 7.2.1987 to 6.2.1988. By its letter dated 7.2.1987 the Bank had informed the Respondents that the panel was valid for one year only and that inclusion of their names in the panel was not to confer on them any right to seek permanent appointment in the service of the bank. Considering the object with which the panel was prepared and the fact that it was an yearly panel expiring on 6.2.1988, we are of the opinion that the Respondents did not get any right, because of inclusion of their names in the said panel, for permanent absorption in the service of the Bank. Whatever conditional right they had came to an end with the expiry of the panel. The claim of the Respondents, as contained in the writ petition was thus misconceived and therefore the learned single Judge and the Division Bench, when it first decided the appeal, were right in dismissing the writ petition and the appeal respectively."

Thus, in view of the above law laid down by the Hon'ble Apex Court and in view of the terms and conditions of the 5th Settlement the contention of the Workman that empanelled list should continue even after 31.3.1997 till the last Workman in the panel is absorbed is not tenable. The contention of the Workman is baseless in view of recital in the settlement. Therefore, in view of the fore gone discussion and finding given at Point No. I regarding binding nature of Settlements and terms and conditions enumerated therein, in view of the provision contained u/s.18(1) of the I.D. Act, 1947, I am of the considered view that life of panels lapsed on 31.3.1997 in view of terms of settlement dated 30.7.1996 and plea of Workman that the panel shall continue even after 31.3.1997 till last man absorbed has no legal force and same is untenable.

- 38. Undisputedly, settlement agreement dated 30.7.1996 was executed between the State Bank of India and State Bank of India Staff Federation and in that settlement it was agreed that both the panels of temporary employees and daily wagers/ casual employees will be used for filling vacancies existing as on 31.12.1994 as per the norms agreed between the bank and the Federation. These empanelled workmen were to be given a chance for permanent appointment in the bank against vacancies arising up to December 1994 whereas the daily wagers/ casual employees were to be considered against the vacancies arise from January 1995 to December 1996, whereby the said panel would lapse. It was agreed that the vacancies falls upto 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus, the claim of the Workman to the post of permanent non-messenger in the Respondent management was subject to the availability of the sanctioned post and vacancies arising upto 31.3.1997. The workmen given chance to the permanent post were seniors in number of working days in panel list and Workman herein was junior to those workmen. Therefore, Workman could not be given absorption to permanent post being junior to other workmen in the panel list.
- 39. In this context the Workman witness WW1 was cross examined by the Respondent counsel and in the cross examination the witness WW1 states:-

"I applied for appointment as non-messenger in response to the advertisement issued by the bank in the year 1989. Further, witness states, the panel was prepared basing upon the number of days of service put in by the temporary employees. Some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. He is not aware of the settlements. Further witness states, I am not having any documents to show that any person who worked for less number of days than me was given appointment in the bank."

Thus, from the above statement of the Workman witness WW1 it is clear that the panel was prepared in terms of various settlements entered into between Staff Federation of State Bank of India and State Bank of India and it was prepared on the basis of number of days of work put in by the temporary employees. Further, the Workman himself admitted that some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel and he is not having any document to show that any person who worked for less number of days than the Workman was given appointment in the bank. Therefore, the allegation of the Workman that the regular appointment has been made by the bank from the panel list in breach of the terms of the settlement and violation of seniority of panel list is not proved by this evidence of WW1. Thus, there is no evidence on record that bank has given the appointment to the temporary employees as well as daily wagers from the panel list 1989 and 1992 in breach of seniority of the temporary employees in the list. There is no evidence of jumbling in the panel list to make appointment of any permanent Workman in breach of the seniority. Therefore, I am constrained to hold that the Respondent Management has appointed the workmen from panel list in order of seniority and there is no jumbling of workmen in the panel list before it got lapsed on 31.3.1997.

- 40. However, Workman has taken the plea that the panels of Workmen for absorption in the employment of the Respondent banks (panels of temporary employees and daily wagers) has been lapsed on 31.3.1997 in contravention of terms of settlement as the object of preparing the entire empanelment of temporary and daily wagers was to provide them permanent employment and till the both the panel lists exhausted the panel list cannot be lapsed on 31.3.1997 and the date of lapsing of the panel on 31.3.1997 has been fixed by the Respondent arbitrarily without any authority.
- 41. In this context, the perusal of Settlement dated 30.7.1996 reveals that the 5th Settlement dated 30.7.1996 was entered under Section 2(p) and 18(1) of I.D. Act, 1947 read with Rule 58 of Industrial Dispute (Central) Rules 1957. This settlement has been entered into by the competent parties and in this settlement parties thereto agreed

that both the panels of temporary employees and daily wagers/casual employees will lapse on 31.3.1997. Thus the date of lapse of panel was fixed by both the parties with consensus under the settlement dated 30.7.1996 and same is binding upon the Workman under the provision of Section 18(1) of I.D. Act, 1947. Moreover, this issue of binding force of the settlement dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 has already been discussed, decided at finding in Point No.I of this award. However, the legality and validity of the aforementioned settlement has not been challenged by the Workman before any competent forum. Thus, claim of Workman that the date of lapse of panel i.e., 31.3.1997 has been fixed arbitrarily by the Respondent bank is untenable. As regard the claim of Workman for his absorption to the permanent post it is settled law that the Workman can not claim his regularization to permanent post merely on the basis of number of working days.

- 42. In this context the reference of the decision of Hon'ble Supreme Court in the case of **Oil and Natural Gas Corporation vs Krishan Gopal 2020(3)** SCALE 272, date of decision 7.2.2020 is relevant therein Hon'ble Supreme Court have has laid down principle regarding regularization of the Workman on permanent posts. Hon'ble Supreme Court have laid down the prepositions of regularization of the workmen to permanent post is as under:-
- "(i) Wide as they are, the powers of the Labour Court and the Industrial Court cannot extend to a direction to order regularisation, where such a direction would in the context of public employment offend the provisions contained in <u>Article 14</u> of the Constitution;
- (ii) The statutory power of the Labour Court or Industrial Court to grant relief to workmen including the status of permanency continues to exist in circumstances where the employer has indulged in an unfair labour practice by not filling up permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performing the same work as regular workmen on lower wages;
- (iii) The power to create permanent or sanctioned posts lies outside the judicial domain and where no posts are available, a direction to grant regularisation would be impermissible merely on the basis of the number of years of service;
- (iv) Where an employer has regularised similarly situated workmen either in a scheme or otherwise, it would be open to workmen who have been deprived of the same benefit at par with the workmen who have been regularised to make a complaint before the Labour or Industrial Court, since the deprivation of the benefit would amount to a violation of Article 14; and
- (v) In order to constitute an unfair labour practice under <u>Section 2(ra)</u> read with Item 10 of the <u>Vth Schedule of the ID Act</u>, the employer should be engaging workmen as badlis, temporaries or casuals, and continuing them for years, with the object of depriving them of the benefits payable to permanent workmen.

Thus, in view of the principles laid down by the Hon'ble Supreme Court as discussed above, in the instant matter the Workman utterly failed to prove his claim by adducing any documentary or oral evidence that the employer has indulged in unfair labour practice by not filling the permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performance was the same work, as regular workmen on lower wages.

- 43. Respondent has contended that all the vacancies exist and arise upto 31.3.19967 has been filled up from the panel list in order of seniority and no vacancy exists or arises as on 31.3.1997 remained unfilled. Further, it is contended that as per terms of settlement the life of panel lists has been lapsed on 31.3.1997, hence, there is no occasion to extend the life of panel lists beyond 31.3.1997. However, the workman failed to prove contrary by any evidence to the aforesaid contention of the Respondent that the vacancies were existing as on 31.3.1997 and the workman was not given absorption to the permanent post in order of his seniority. It is settled law that the power to create permanent or sanctioned post lies outside the judicial domain and where no posts are available, a direction to grant regularization would be impermissible merely on the basis of the number of years of service. Therefore, the claim of the workman on this ground also not acceptable.
- 44. Further, as per the of settlement, panel was prepared for absorption of the workmen on the permanent posts has already been lapsed on 31.3.1997 and the vacancies existing and arising upto 31.12.1994 and upto 31.3.1997 as settlement dated 30.7.1996 has been filled up from the panel by appointing the workmen as per seniority in the panel list. Workman witness WW1 in his cross examination has himself admitted this fact that, some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. The Workman failed to show that there was any breach of terms of settlement has been committed by the Respondent in appointment to permanent post from aforesaid panel list.
- 45. As discussed in preceding paragraph of this Award, the life of the panel has not been extended beyond 31.3.1997, by any further settlement hence, the panel list in which name of the Workman was included got expired on 31.3.1997. It is not the case of the Workman that Respondent has regularized similarly situated workmen either in the scheme or otherwise and the Workman has been deprived of same benefit on par with those workmen or the vacancies remained unfilled on the date of lapse of panels i.e., 31.3.1997, Industrial Tribunal has no jurisdiction to extend the date of lapse of panel i.e., 31.3.1997. This Tribunal can not order for regularization of workmen to the permanent post in contravention of the provision of Article 14 of the Constitution of India.

In the case of Mahboob Deepak vs. Nagar Panchayat Gajraula & Anr, Civil Appeal No.5875/2007 date of judgement 13.12.2007, Hon'ble Supreme Court have held:-

- "8. Respondent is a Local Authority. The terms and conditions of employment of the employees are governed by a statute and statutory rules. No appointment can be made by a Local Authority without following the provisions of the recruitment rules. Any appointment made in violation of the said rules as also the constitutional scheme of equality as contained in <u>Articles 14</u> and <u>16</u> of the Constitution of India would be a nullity.
- 9. Due to some exigency of work, although recruitment on daily wages or on an ad hoc basis was permissible, but by reason thereof an employee cannot claim any right to be permanently absorbed in service or made permanent in absence of any statute or statutory rules. Merely because an employee has completed 240 days of work in a year preceding the date of retrenchment, the same would not mean that his services were liable to be regularized."

Therefore, in view of the law laid down by the Hon'ble Apex Court, the claim of the Workman for absorption merely on the basis of number of day of work in the Respondent bank Branch is not acceptable. As regard plea of the Workman that the Workman should have been given employment even after 31.3.1997 as temporary Workman, it is the discretion of Respondent to engage the Workman depending upon availability of work and this Tribunal can not direct the Respondent to engage the Workman in the absent of such rule/scheme.

46. In view of principle laid down by Hon'ble Apex Court as discussed above, in the instant matter Workman utterly failed to establish the fact of rendering continuous service for a period of 240 days of service within a period of 12 calendar months commencing and coming backward from relevant date i.e., the date of retrenchment, if has he would be denied to be in continuous service for a period of one year. Therefore, the provision contained under Sec.25F of retrenchment is not applicable to Workman.

Counsel for Workman has relied upon number of decisions of Hon'ble High Court and Hon'ble Supreme Court and few of them are discussed herein:-

In the case of F.C.I., vs. Kamdhenu Cattle Feed Industries 1993 (1) SCC 71, therein Hon'ble Supreme Court have held:-

"7. In contractual sphere as in all other State actions, the State and all its instrumentalities have to conform to Article 14 of the Constitution of which non-arbitrariness is a significant facet. There is no unfettered discretion in public law: A public authority possesses powers only to use them for public good. This impose the duty to act fairly and to adopt a procedure which is 'fairplay in action'. Due observance of this obligation as a part of good administration raises a reasonable or legitimate expectation in every citizen to be treated fairly in his interaction with the State and its instrumentalities, with this element forming a necessary component of the decision making process in all State actions. To satisfy this requirement of non-arbitrariness in a State action, it is, therefore, necessary to consider and give due weight to the reasonable or legitimate expectations of the persons likely lo be affected by the decision or else that unfairness in the exercise of the power may amount to an abuse or excess of power apart from affecting the bona fides of the decision in a given case. The decision so made would be exposed to challenge on the ground of arbitrariness. Rule of law does not completely eliminate discretion in the exercise of power, as it is unrealistic, but providers for control of its exercise by judicial review."

In the case of State Bank of India, R.O., Vijayawada vs. Industrial Tribunal, Hyderabad WP No.193/1997, therein Hon'ble High Court have held,

"Sri Krovvidi Narasimham, the learned counsel for the 2nd respondent contends, supporting the award that it was a permanent vacancy and even though the 2nd respondent was appointed on temporary basis, his services were not liable to be terminated and he was to be regularised into service on permanent basis. Shastry award warrants that no temporary appointment can be made to a permanent post. But the matter is now covered by two division bench judgements dated 28.11.1986 in W.A. No.791 of 1986 and 25.8.1987 in W.A. No.270 of 1982. The ratio decided in the two judgements is to the effect that there cannot be any mandate to appoint employees on permanent basis when the requirement was for appointment on temporary basis. But it is held in the said judgements that when a temporary appointee is ousted from service and not for misconduct and, if again temporary appointment is to be made, then, the case of such temporary appointee who was ousted, has got to be considered in accordance with Sec. 25-H of the Act."

In the case of State of Haryana and others vs. Piara Singh and others. 1992 (4) SCC 118, therein Hon'ble Supreme Court have held:-

"49. If for any reason an adhoc or temporary employee is continued for a fairly long spell, the authorities must consider his case for regularization provided he is eligible and qualified according to the rules and his service record is satisfactory and his appointment does not run counter to the reservation policy of the state."

In the above cited judgements by the Workman the facts of the case are different hence do not apply to instant case of Workman.

On the other hand, in support of his contention Respondent has examined witness MW1 and MW1 in chief examination states that, Settlements i.e., on 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 were entered into between the SBI and SBI Staff Federation for filling up of the vacancies that arise up to 1994 for those temporary employees who has worked on scale wages. Further, MW1 states that two different panels for messengers and non-messengers as per the eligibility criteria prescribed by the bank. There are four modules in Andhra Pradesh and they are Hyderabad, Tirupathi, Vijayawada and Visakhapatnam. MW1 states that the temporary employees so empanelled were given permanent absorption depending upon the vacancies so arise strictly in terms of the settlement. MW1 states that on 9.6.1995 conciliation proceeding was held before the RLC(C), Hyderabad and in said proceedings it was decided that the panels will be kept live up to 31.3.1997 and vacancies will be filled from both the lists concurrently. A copy of the said minutes of proceedings is Ex.M5. Further, MW1 states that on 30.7.1996 another settlement was entered between the SBI and All India SBI Staff Federation providing for filling up of the vacancies arising up to December 1994 in respect of subordinate cadre and daily wage /casual wage employees out of panel so prepared were to be considered against vacancies arising from January 1995 to December 1996, thereafter the said panels lapse. MW1 states that it was also agreed that all the non-messenger positions in subordinate cadre including part time attendants specially provided as leave reserve will be filled before 31.3.1997 and as regards to nonmessengerial positions it is agreed that all such posts sanctioned and fallen vacant up to 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus in both the cases empanelled list were lapsed on 1.4.1997. Ex.M6 is the copy of the settlement dated 30.7.1996. Further, witness states that on 27.2.1997 a memorandum of understanding was reached between the SBI and SBI Staff Federation providing that both the panels above mentioned will lapse on 31.3.1997. Ex.M7 is the copy of the memorandum of understanding and Ex.M8 is the copy of the statements giving the particulars of 1989 non-messenger panel, Ex.M9 is the copy of the statement of 1989 nonmessenger panel, Ex.M10 is the copy of statement of 1992 panel. Further, witness states that petitioner was included in the 1989 panel. As the existing vacancies at that time were exhausted and his turn did not come he could not be given permanent employment in the bank as per the agreements. All the appointments were made strictly in accordance with the settlements reached from time to time between SBI and SBI staff federation and as per seniority, number of days of temporary service put in by them in the bank in the given period. Further, MW1 states petitioner was not sponsored by any employment exchange he did not undergo the regular process of selection required for appointment as a regular non-messenger the petitioner has not worked for 240 days in any year in his entire temporary service in the bank. The petitioner and other temporary employees were terminated from service by the bank. Further, MW1 states that the vacancies were filled up on regular basis with the temporary employees from the panels and these panels were expired in terms of the settlements so reached and there were no vacancies to absorb such employees. Thus, witness MW1 has proved the documents Ex.M1 to Ex.M12 and also contentions made in the counter. However, MW1 was cross examined by the Petitioner Counsel. But nothing has been elicited in his cross examination so as to discredit the testimony of the witness MW1 as regards the date of lapse of both the panels on 31.3.1997 and reasons assigned for non-absorption of the Petitioner from the panel list to the permanent post. Moreover the witness MW1 was re-examined by the Respondent and the witness MW1 states that panels were expired in terms of the settlement send absorptions to the extent of the available vacancies were made. There was no termination of any temporary messenger as such but their services were not utilized after the cut off date as the available vacancies were already filled up and most of these Petitioners were not in the service of the bank as on the date of the expiry date of the panels. Therefore, in view of the aforesaid testimony of the MW1 in re-examination in the absence of cross examination remained uncontraverted, the claim of the Workman that he was entitled for absorption in permanent post in the branch of Respondent Management on the basis of panel list is found not established.

This point is answered against the Workman.

48. Point No.IV:- In view of the discussion and finding given at Point Nos. I, II and III, the Workman is not entitled for any relief and claim statement of Workman sans merit and liable to be dismissed.

This Point is answered accordingly.

ORDER

In view of the fore gone discussion, it is held that the action of the Respondent bank in terminating the services of Sri R. Sunil Kumar, Ex.Non-Messenger by way of oral orders w.e.f. 31.3.1997 is justified. Hence, the Petitioner is not entitled for any relief as prayed for. The claim statement filed by Workman sans merit, hence, dismissed. Reference is answered accordingly.

Award is passed accordingly. Transmit.

Dictated to Smt. P. Phani Gowri, Personal Assistant, transcribed by her, corrected and signed by me on this the 24^{th} day of March, 2025.

Appendix of evidence

Witnesses examined for the Witnesses examined for the

Petitioner Respondent

WW1: Sri R. Sunil Kumar MW1: Sri Alluru Rama Rao

Documents marked for the Petitioner

Ex.W1: Photocopy of Service certificate

Ex.W2: Photocopy of News paper advertisement

Ex.W3: Photocopy of interview call letter

Ex.W4: Photocopy of service certificate

Ex.W5: Photocopy of service certificate

Ex.W6: Photocopy of 1r. dt.29.5.1992 showing WW1 name in the panel under non-messenger category.

Ex.W7: Photocopy of temporary sweeper appointment letter

Ex.W8: Photocopy of Memorandum issued to Workman for appointment as Sweeper for one month

Ex.W9: Photocopy of proof of working days

Ex.W10: Photocopy of proof of working days

Ex.W11: Photocopy of illegible copy of notification issued by Respondent

Ex.W12: Photocopy of circular dt. 14.7.1999.

Documents marked for the Respondent

Ex.M1: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.17.11.87

Ex.M2: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.16.7.88

Ex.M3: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.27.10.1988

Ex.M4: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.9.1.1991

Ex.M5: Photocopy of conciliation proceedings before the Regional Labour Commissioner(C) dt.9.6.1995

Ex.M6: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.30.7.1996

Ex.M7: Photocopy of Memorandum of understanding dt. 27.1.1997

Ex.M8: Photocopy of statements giving the particulars of 1989 messenger panel.

Ex.M9: Photocopy of statement of 1989 Non-messenger panel

Ex.M10: Photocopy of statement of 1992 panel

Ex.M11: Photocopy of order of Hon'ble High Court in WA No.86/98 dt. 1.5.98

Ex.M12: Photocopy of order in SLP No.11886-11888 of 1998 dated 10.8.98

नई दिल्ली. 2 मई. 2025

का.आ. 767.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार भारतीय स्टेट बैंक के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय हैदराबाद के पंचाट (52/2002) प्रकाणित करती है।

[सं. एल - 12012/256/2000- आई आर (बी-I)]

सलोनी. उप निदेशक

New Delhi, the 2nd May, 2025

S.O. 767.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 52/2002) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Hyderabad* as shown in the Annexure, in the industrial dispute between the management of <u>State Bank of India and their workmen</u>.

[No. L-12012/256/2000- IR(B-I)]

SALONI, Dy. Director

ANNEXURE

IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT AT HYDERABAD

Present: Sri IRFAN QAMAR

Presiding Officer

Dated the 17th day of April, 2025

INDUSTRIAL DISPUTE No. 52/2002

[Old ID No.144/2000 of Industrial Tribunal No.I, Hyderabad]

Between:

Sri Karnati Srinivas,

H.No.2-3-18/9, Tulasi Nagar Colony,

Nr. Golnaka Stop, Amberpet Road,

Hyderabad. ... Petitioner

And

The Assistant General Manager,

State Bank of India,

(Personnel & HRD Department)

Local Head Office,

Bank Street, Koti,

Hyderabad – 500 095.Respondent

Appearances:

For the Petitioner: Sri K.R. Prabhakar, Advocate
For the Respondent: Sri Ratang Phani Reddy, Advocate

AWARD

The Government of India, Ministry of Labour by its order No. L-12012/256/2000-IR(B.I) dated 16.10.2000 referred the following dispute under section 10(1)(d) of the I.D. Act, 1947 to Industrial Tribunal No.I, Hyderabad for adjudication and later the same has been transferred to this Tribunal bearing ID No.144/2000, as per orders of Central Government vide Lr.No.H-11026/1/2001-IR(C.II) dated 18.10.2001, requiring this forum to decide the question:

SCHEDULE

"Whether the action of the management of State Bank of India, Local Head Office, Hyderabad in terminating the services of Sri Karnati Srinivas, Temp. .Messenger,SBI by way of oral order w.e.f. 31.3.1997 is justified? If not, what relief the Workman is entitled?"

After receipt, it was numbered as ID No. 52/2002 and notices were issued to both the Workman and the management.

2. Before unfolding the factual matrix of the instant industrial dispute it would be apposite to have a bird eye view of a chequered history of the instant industrial dispute. Earlier instant industrial dispute along with the batch cases was decided by this Tribunal vide common award dated 17.5.2005 and the reference was answered in favour of the Respondent and against the Workman. That said common award dated 17.5.2005 was challenged by the aggrieved

Workmen in various Writ petition No.6470/2014 along with batch of writ petitions before the Hon'ble High Court of Andhra Pradesh and Hon'ble High Court vide its' judgement dated 23.6.2014 allowed all batch of writ petitions and set aside the common award dated 17.5.2005 passed in ID No.222 of 2001 and other batch of ID cases by Central Government Industrial Tribunal cum Labour Court, Hyderabad and the Respondent management of State Bank of India was directed to reengage the Writ Petitioners in position, which they have been occupying prior to their termination and further directed to consider their cases for regularization as and when the substantive vacancy arises. This judgement dated 23.6.2014 of Hon'ble High Court of AP, passed in WP No.6470/2014 and batch petitions was challenged by Respondent management before the Hon'ble High Court in Writ Appeal No. 1268 of 2014. The aforesaid Writ Appeals No.1268/2014 and other Writ Appeals were decided by Division Bench of High Court of Andhra Pradesh by a common judgement dated 20.3.2019. Hon'ble High Court in aforesaid Writ Appeal was pleased to pass the order which is extracted as below:-

- " 7. Hearing the learned senior counsel for the SBI and the learned senior counsel for the contesting unofficial Respondents, we see that while the learned single Judge was justified in setting aside the award of the Tribunal, the proper course to be adopted was to remit all the cases to the Tribunal. This we say for reasons more than one. Firstly, in such matters, claims have to be decided on individual basis, as different persons have different claims as to the length of officiation or discharge of duties and functions; quality of engagement, drawings, accounting of the post for each one of them, who have worked etc. All these issues will not be the same in all the cases. Therefore, each case ought to have been directed to be decided by the Tribunal afresh on individual basis. The second and most important aspect is the learned single Judge has in one go ordered re-employment of all the workmen. This is not a relief that could have been granted without answering the individual issues; each issue relating to each case could not have been decided by the writ Court within the format of its adjudication procedures and scope. The adjudicating body, which has to do that activity, is the Industrial Tribunal. Therefore, we are of the view that while we would sustain the order of the learned singe Judge insofar as it interfered and sets aside the award of the Tribunal, the further findings and directions, issued through the impugned order have to go and the individual cases have to be sent back for consideration of the Tribunal. Such further procedure before the Tribunal will have to be carried forward with the materials already on record and also by affording an opportunity to the persons, who have claims as well as the management to place their rival contentions and further material before the Tribunal. The learned counsel appearing for the workmen are justified in pointing out that enormous delay has already happened and further action by the Tribunal in this line may be expedited.
- 9. In the result, these writ appeals are ordered;
- (1) affirming the impugned common order of the learned single Judge to the extent it sets aside the common award dated 17.05.2005 of the Industrial Tribunal;
- (2) the further findings and directions issued through the impugned common order are vacated:
- (3) all the matters shall be remitted to the Industrial Tribunal with a direction to dispose of them within an outer limit of five (5) months from the date of receipt of a copy of this order; and,
- (4) the parties to make appearance before the Tribunal on the given date."

Thus, in view of the above direction of Hon'ble High Court of Andhra Pradesh in W.A.No.1268 of 2014 and batch cases. This Tribunal has taken up the matter of industrial dispute for hearing and deciding it afresh in view of the aforesaid guidelines laid down by the Hon'ble High Court in Writ Appeal No.1268/2014 vide judgement dated 20.3.019.

- 3. The factual matrix of instant industrial dispute as narrated by the Workman in his claim statement are that, the Workman joined in the service of the management institution as Messenger from 1986 to 1997, and has rendered unblemished service spreading over a period of about 12 years. The Respondent has terminated services of Workman by oral orders with effect from 1.4.1997. Further, it is submitted that the management of Respondent bank decided to give a chance to temporarily employed personnel "found suitable for permanent appointment" by wait- listing them by offering permanent appointment or waitlisting till such opportunity arises.
- 4. That on 17.11.1987 a settlement was reached between All India State Bank of India Staff Federation and the Management of State Bank of India settlement one, under this settlement three categories of employees were listed. That is, A) those who have completed 240 days in 12 months or less after 1.7.1975. B) those who have completed 270 days in any continuous block of 36 calendar months after 1.7.1975. C) (i) those who have completed minimum of 30 days aggregate temporary service in any calendar year after 1.7.1975 or (ii) 70 days aggregate temporary service in continuous block of 36 months after 1.7.1975.
- 5. The persons who satisfied in all the above 4 categories were to be interviewed by a selection committee and the said selection committee would determine the suitability of the said candidate for permanent appointment. Therefore, the bank prescribed certain qualifications and from among the candidates satisfying the qualifications the suitable candidates were enlisted by a selection committee. The Clause 7 of the said agreement provided with the selected candidate would be wait listed in order of their respective categorization and the selected panel would be

valid upto December, 1991. Clause 10 of the settlement specifically provided that henceforth. "there will be no temporary appointments in the subordinate cadre", except on a restrictive basis in the specified category, "from amongst empanelled candidates as per existing guidelines of the bank". The Workman further submits that consequent upon the said agreement and the draft, a notification was issued in the newspapers. The last date for responding to the advertisement was 30.8.1988. A written examination followed by viva-voce in May, 1989 was held. A selected panel was prepared, as per Clause 7 of the agreement, ie. Settlement No.1, the selected panel was to be valid upto December, 1991, the Workman submits that circular was issued on 26.4.91 by the said letter it is mentioned that the terms of the agreement dated 17.11.87 was modified vide second agreement dated 16.7.88 was entered into between the parties. In terms of the said agreement a chance was to be given, "to all eligible temporary employees for permanent appointments. The appointments were against the vacancies likely to arise during the years 1995-96, circular made it clear that in view of the enormity of the problem an extension of the currency of the panel, eligible temporary employees who have been empanelled could not appear in the earlier interviews and have been pursuing their cases thereafter, "will be given another chance to appear for interview".

- 6. Workman submits that there were total five settlements. The settlement dated 17.11.87 is the 1st settlement (Ex M1), settlement dated 16.7.88 is 2nd settlement (Ex M2), settlement dated 27.10.88 is the 3rd settlement (Ex M3), then settlement dated 9.1.91 is 4th settlement and settlement dated 30.7.96 is 5th settlement (Ex M6). In between there is minutes of conciliation proceedings dated 9.6.95 marked as Ex M5. That due to all these settlements which were extended by subsequent settlements thereby created reasonable expectations in the list of the selected candidates arose with that it's a question of time their appointments or services would be regularized in the services of the bank. The Workman was working with the bank on temporary basis was under the bonafide hope that sooner his services will be regularized with the bank. He is thereby closed all his options elsewhere. It is needless to point out that employing person to whom hope of employment in substantial terms was made is a facet of Article 21 of the Constitution of India.
- Further Workman submits that the Government of India issued Circular No. F-3/3/104/87-IR, dated 16.8.1990. Under said circular the chief Executives of all public sector banks including the Management herein were specifically instructed that until the problem of existing temporary employees is fully resolved, no bank is permitted to make any permanent appointments. That some of the persons similarly situated like this Workman aggrieved by the inaction on the part of the management of the bank is not regularizing their services from out of the selected panel and not clearly focusing the vacancy position, filed W.P. No. 4194/97 before Hon'ble High court of A.P.. It is specifically averred in the said writ petition that the Management of the bank had failed to implement the settlement and that it violates the various fundamental rights guaranteed under the constitution of India. The Hon'ble High court of A.P.. by order dated 5.3.97 directed the bank to implement the settlement as amended from time to time. It also directed the bank to carry out the terms of settlement before the expiry of March, 1997. The Hon'ble High Court also recorded finding that the Bank cannot escape its liability of enforcement of the Settlement. In view of the directions given by the High Court all candidates whose names appeared in the select panels prepared on the basis of the agreement entered into on 17.11.87 under which the panel was valid upto December, 1991, and on the basis of a settlement dated 27.10.1988 whereby the panels were made alive upto 31.3.1997 under which the panel was valid upto December, 1999. The other agreement dated 16.7.1988 under which the panel was valid upto 1992 and on the basis of the settlement dated 27.10.1998 whereby the panels were made alive upto 31.3.1997 were under the bonafide impression that their cases will be considered for regularization and were living on the basis of the said reasonable expectation. Unfortunately, contrary to the aforesaid directions given by the High Court and contrary to the settlements entered into between the parties, the bank issued proceedings dated 25.3.1997, dated 27.3.1997 and 31 3.1997 instructing the various authorities of the Management not to continue the temporary employees those who are in services of the bank from 1.4.97. The said order was followed by the Management. Aggrieved by the said action the Workman herein and similarly situated candidates have filed a writ petition before the Hon'ble High Court and by way of Writ Petition No.9206/97 seeking a declaration that the proceedings issued by the Deputy General Manager and the Assistant General Manager (Respondents 3,4 and 5 therein) on 25.3.97, 27.3.97 and 31.3.97 as illegal and also non-continuance of the Workmen therein in service by absorbing them in the services of the bank as violative of Section 2(p) and 18(1) read with Rule 58 of Central Rules and sought for specific direction to the bank to absorb them in service.
- 8. Further, Workman submits that in the counter affidavit filed in Writ Petition No.9206/97, the bank has submitted that it has about 805 branches in Andhra Pradesh alone. It has stated that due to exigencies of circumstances and on account of the urgent need in its banks, it employed temporary employees in subordinate cadre. It is pertinent to mention that it does not state the urgent or need or the nature of temporary employees that it had engaged. Enquiry into the same would reveal that the stand taken by the bank either on the ground of urgent need or of temporary employees is a façade to perpetuate unfair labour practice. It is designed to on the one hand, keep the employed in the erroneous zone of hope and on the other to ensure that benefits that a model employer will extend under various statutes to its employees is not required to be borne out by the bank. A reading of the counter affidavit would show that the bank would opines that being just fair and reasonable are which obviously is reprehensible and is a facet of unfair labour practice.

9. The Workman submits that the bank had referred in its counter affidavit to three settlements dated 17.11.87, 16.7.88 and 27.10.88. The bank in the guise of extending the benefits of the circular of Government dated 16.8.90 stated in its counter affidavit that as follows:

"Government of India, vide its letter dated 16.8.1990, issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of the approach paper on the issue provided by a committee constituted in this regard. The Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper.

The approach paper specified that the cases of temporary employees who had put in not less than 240 days of temporary service in 12 consecutive Months and who are entitled to benefit of Section 25-F may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired, they could enter into a conciliation settlement with the representative union. Para 6(h), it is mentioned that only those temporary employees who had put in temporary service of 90 or more days after 1.1 1982 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 or more days, the bank by way of further concession entered into settlements Even in respect of those who had put in less than 90 days. As such, it could be Seen that the settlements are more beneficial to the temporary employees concerned. The approach paper also specify at para 6(c) that the banks would provide one time opportunity to all the temporary employees and for that purpose temporary employees worked in the bank on or after 1.1.1982 could be considered for re-employment in terms of the scheme. The Respondents have gone further wherein even persons working after 1975 were also considered.

As could be seen from the above, there was a genuine effort on the part of the Respondent bank to provide permanent employment for as many as possible subject to availability of the vacancies.

It is further submitted that at para 6(k) of the approach paper, it was made clear that this would be one time exercise in full and final settlement of all the aims and disputes for the past period in respect of temporary workmen covered by the settlement. This would mean that the Government of India guidelines would cover only those persons who were temporarily employed for the period specified therein and not otherwise. As such, it is submitted that the Respondents have not only followed the Government of India guidelines but in fact covered cases of the employees who had worked for less than 90 days. As such, question of violation does not arise and in any case those were only broad guidelines and not directives".

- 10. The Workman submits that the bank also referred a subsequent settlement dated 9.1.1991 wherein there is a clause to the effect- that the panel of temporary employees and the panel of daily wage employees will be operated to a particular period. Therefore their cases will not be considered. The Management herein relying upon this settlement in their impugned action. It is submitted that even the settlement dated 9.1.1991 will not empower the management to terminate the services of the temporary employees who are working in the bank services like the Workman herein as it does not specify the termination of the employees. In fact there are so many vacancies wherein the Management has engaged several new persons as temporary messengers/ attendars/ sweepers etc., even after the judgment of Hon'ble High Court without considering the cases of the similarly situated candidates like the Workman herein. It is submitted inspite of engaging fresh candidates as is now being done by the Management they would have continued the similarly situated candidates like the Workman herein in the services of the bank and consider their cases for absorption in view of the circulars issued by Central Government as well as the directions of this Hon'ble Court in Writ Petition No.4194/97, dated 5.3.97. In view of the circulars issued by the Central Government, the Management should not have relied upon the settlement dated 9.1.1991. Hence, the impugned action of the Management is illegal, unjust, violative of fundamental rights such as Articles 14,16 and 21 of the Constitution of India.
- 11. The Workman submits that in W.P. No.4194/97 filed by the union of temporary employees where in they have complained about the non- implementation of the settlements arrived between the parties and sought for absorption. Such employees in the bank services on permanent basis before the date fixed for carrying out the terms of settlement, the Court held that the members of the union had been empanelled in the list, they were not regularized and the time was going to run out to the near future and the Respondent bank and its officers cannot escape from the liability of enforcing the settlement which has been reached and therefore directed that the bank and the officers shall implement the settlement dated 17.11.87 as amended from time to time before the expiry of 31.3.97.
- 12. Further, it is submitted that in the clause of Settlement it is specifically mentioned that the workmen to be absorbed/appointed in the bank prohibiting any temporary appointments subsequent to the date of settlement even the authorities want to make temporary appointments that should be made only from among the empanelled can be appointed either for temporary vacancy or permanent vacancy except from among the empanelled candidates like the Workman and that should be continued till they are absorbed. The management committed unfair labour practices and terminated the services of the candidates with effect from 1.4.1997 which is arbitrary, discriminatory, contrary to their own guidelines and violative of the constitutional provisions which are guaranteed in Chapter -III of the Constitution of India.

- The Workman submits that it is strange as to how the panels were allowed to lapse by a so-called Memorandum of Understanding dated 25.2.1997, that the action of terminating such employees like the Workman by virtue of an impugned oral proceedings without implementing the settlement would be illegal and unfair labour practice which cannot be allowed to be perpetuated. That the discontinuance of the Workman after 31.3.97 who had served in the bank in any capacity amounts to retrenchment. It could not have been done without any notice and it violates Sec.25FF of the Industrial Disputes Act, 1947 and the said action is violative of principles of natural justice guaranteed under Chapter III of the Constitution of India. This amounts to retrenchment without one month's notice and taken in view of such notice. Thus, the main proceedings issued by the Respondent is without jurisdiction and is arbitrary, illegal and therefore liable to be quashed. That the alleged Memorandum of Understanding dated 27.2.97, Ex.M5 does not own any legal entity, as the said Memorandum of Understanding is not published anywhere to brought to the notice of the Workman whose rights are being affected. It is submitted that Management did not adhere to the procedure envisaged by the Central Government in its' instructions dated 16.8.90 in the year 1995. The same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through Employment exchange instead of giving chance to the empanelled candidates like the Workman here. It is pertinent to mention here that the Respondent Management sent letters to the all similarly situated candidates like the Workman in the month of June, 1997, subsequent to the passing of impugned termination orders. After knowing the facts that the candidates are litigating, the Management refused to engage these candidates. It is once again reiterated that the panels are meant for absorption but not for termination. It was the duty of the Management to engage the empanelled candidates like the Workman even in temporary vacancies till they are absorbed permanently in regular vacancies. Hence, the action of the Respondent Management terminating the services of the Workman by oral order dated 31.3.97 is unjust, illegal, violative of principles of natural justice and hence, the Management be directed to reinstate and absorb the Workman and to grant all incidental and consequential benefits.
- 14. Per contra, Respondent had filed counter and made a contentions that the reference is not tenable and contrary to the provisions of I.D. Act, 1947. Respondent submitted that to tide over severe sub-ordinate staff constraints which arose out of leave vacancies, exigencies, etc., and also owning to the restrictions imposed by the Government of India/Reserve Bank of India on intake of staff, the Respondent bank used to engage sub-ordinate staff like messengers, sweepers, sweeper cum water boys, etc., depending on the availability of work on purely temporary basis for the smooth and uninterrupted functioning of the branches. It is submitted that the All India State Bank of India Staff Federation which represents majority of the employees in the State Bank of India comprising about 98% of the work force as its' members espoused the cause of temporary employees who have put in less than 240 days of temporary service in 12 calendar months in the bank and who were ineligible for any protection under Industrial Disputes Act, 1947 to give a chance for being considered for absorption and permanent appointments.
- Discussions were held and on 17.11.1987 an agreement was signed between the federation and the Management bank under Sec. 2(p) read with Sec 18(1) of the Industrial Disputes Act, 1947 read with Rule 58 of Industrial Disputes (Central) Rules 1957. A copy of the said settlement dated 17.11.87 which may be herein after referred as first settlement is filed and 4 categories were made as it has already been mentioned in the claim statement above, it need not be repeated here. In the first settlement, it was agreed that the temporary employees as categorized would be given a chance for being considered for permanent appointment in the bank's service against the vacancies which are likely to arise during the period 1987 to 1991. On 16.7.88 second settlement was arrived between the Federation and the Bank whereby it was agreed to substitute the period of consideration of vacancies as 1987 to 1992 in place of 1987 to 1991 as contemplated under the first settlement dated 17.11.1987. This is the second settlement. A 3rd settlement was entered into on 27.10.88 and it was agreed that the bank's service against the vacancies likely to arise from 1988 to 1992 was to be considered. Government of India vide its letter dated 16.8.90 issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of approach paper on the issue provided by a committee constituted in this regard. Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper. The approach paper specified that the cases of temporary service in 12 consecutive months and who are entitled to benefit of Sec.25F of the Industrial Disputes Act, 1947 may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired they could enter into a conciliation settlement with the representative union. In para. 6(h) it is mentioned that only those temporary employees who had put in temporary service of 90 days or more days after 1.1.82 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 days or more days, the bank by way of a further concession entered into settlements. Even in respect of those who had put in less than 90 days and also the bank went a step further and said those persons who are working after 1975 were also considered. Hence, there was a genuine effort on the part of the Respondent bank to provide as many as possible jobs subject to the availability of the vacancies. However, para 6 (k) of the approach paper made it clear that it is a one time, exercise in full and final, settlement of all the claims and disputes for the past period, in respect of temporary workmen covered by the settlement. Another settlement was entered on 9.1.91 herein after referred as 4th settlement and the time limit was

extended upto 1994 and separate panel was prepared for temporary employees, casual/daily wagers. It was agreed that while vacancies arising between 1988 to 1994 in respect of temporary employees and in respect of casual/daily wagers, they can be considered for the vacancies arising between 1995-96 only.

- It is submitted that the administrative set up of the Hyderabad Local Head Office comprises of four Zonal Offices (Zones) at Hyderabad, Vijayawada, Visakhapatnam and Tirupathi covering all the Districts of Andhra Pradesh. In terms of the settlement the Management after following the procedure laid down therein prepared the panels of qualified candidates of temporary employees denoted as 1989 panel and also panel of casual/daily wagers denoted as 1992 panel for giving a chance for being considered for permanent absorption. These panels were prepared zone-wise separately for messengers and non-messengers in the descending order of temporary service put in by the candidates during the stipulated period i.e., 1.7.1975 to 31.7.1988. That the Federation approached the Regional Labour Commissioner(C) for implementation of bi-partite settlement in respect of absorption of temporary employees. The Regional Labour Commissioner(C) conducted conciliation proceedings and an agreement was arrived between the Federation and the bank. It was agreed that it would be kept alive upto March, 1997. A copy of the conciliation proceedings dated 9.2.1995 signed by the parties is filed as material paper. A settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Sec.2 (p) read with Sec.18(1) of the Industrial Disputes (Central) Rules, 1957, which is hereinafter called as 5th settlement. That on 27.2.1997 a Memorandum of understanding was also signed by the federation's affiliate and the bank Management recording the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by Central Office and thereby 403 messengerial vacancies were sanctioned . It was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time nonmessengerial staff in the usual manner and the agreement was reached accordingly. It was agreed between the Federation's affiliate and the Management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers/casual employees would lapse on 31.3.1997. That as agreed upon vacancies were filled from the panels. The Workman who has put in an aggregate temporary service of less than 240 days in a continuous block of 12 months period during 1.7.1975 to 31.7.1988 has no right to seek a direction to consider his candidature for absorption in the Management bank under any rule/law except under the settlement entered into thereon.
- 17. Respondent contended that, in fact, the case of the Workman can be considered under all the five settlements having got his case considered under provisions of these settlements. All the other provisions and terms of the settlements are also binding on him/her. The Management bank has not violated any of the provisions of the terms of the said settlement. That the very preparation and maintenance of panel is in compliance of the terms agreed under these settlements. These settlements were time bound and they ceased to exist on 31.3.1997. That the bank has never promised that all the candidates in the panel will be absorbed. In the advertisement itself it was made clear that candidates will be considered for absorption in the vacancies that may arise upto 1992. Keeping alive the panels after 31.3.1997 is contrary to the settlements arrived between the State Bank of India Staff Federation and the Management That the settlements are binding on the parties. The Workman is also bound under the terms of the said settlement. The settlement does not suffer from any ambiguity as their language is very clear. The right under the settlements is to give them a chance to be considered for future appointment in the bank's services against the vacancies likely to arise. The settlements were effected to balance the expectations of the temporary employees to be absorbed in permanent service as against the constitutional rights for all eligible persons to be considered for employment every time a vacancy arises. That the alleged dispute including the demand for reinstatement has to be decided in this context. It is submitted that the period of panel list got expired on 31.3.97 and it is an integral term of the settlement and cannot be modified in any proceedings under the law. These temporary employees who unfortunately could not be accommodated for want of vacancies have no further rights to be considered for regularization. That the Hon'ble High Court in WP No.12964/94, held as follows, "It is needless to state that the settlement arrived at between the All India State Bank of India Staff Federation which, is the majority union and the bank Management is binding on the Workmen also. It is not at all the case of the Workman that any of the terms of the settlement has been violated by the bank's Management. If the Workman had worked in the bank on part-time basis before 31.5.94, that itself would not vest in him a right to claim that his services should be regularized on permanent basis against a full time cadre post. The claim put forth by the Workman in the present petition is therefore misconceived and not tenable. However, it is open to the Workman to claim any right which flows from the settlement between the union and the bank Management. As already pointed out that it is not the grievance of the Workman that some right which has flown from the settlement in favour of the Workman has been denied by the bank Management. Therefore, I do not find any ground, let alone substantial ground, to grant the kind of relief sought for by the Workman. Writ Petition fails and is accordingly dismissed. No costs."
- 18. Further, it is contended that if the panels were not lapsed at the end of designated period and allowed to be continued it would result in making the contracts of temporary employment indirectly permanent through back door entry, which would not only be contrary to the settlements but also to Articles 14 and 16 of Constitution of India and deprive the chances of original claimants who would Come through proper recruitment procedure. As their rights have been crystallized by operation of the settlements. Hence, there is no question of any Legitimate expectation being violated.

- 19. Similarly placed ex-employees filed WP No.9206/1995 and the batch before the Hon'ble High Court of A.P. and the learned Single Judge allowed the Writ Petitions. Aggrieved by the same WA No.86/98 and the batch was filed and the Division Bench set aside the order of the Single Judge. Thereafter the ex-temporary employees filed Special Leave Petition No.11886-11888 of 1998 before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court of India also dismissed the SLP. Therefore reference to the Judgement of the Learned Single Judge in WP No.9206/97 is of no consequences as the same has already been set aside. The observations made in the Judgements cannot be relied upon for any purpose what so ever. The question of operation of Sec.25F would not come into play. Further the issue is covered by various Judgements of Hon'ble Supreme Court of India and various Hon'ble High Courts. Hence, the reference may be ordered that the Workman is not entitled for any relief.
- 20. In order to fortify his claim Workman has examined himself as WW1 and also filed documents in evidence which has been exhibited as Ex.W1 to W13. Further, the Workman has filed photocopies of documents in support of his claim which are discussed as under:-

Ex.W1 is the notification. Further, Ex.W2 is the service certificate issued by the Respondent according to this document the Workman has worked with the Respondent branch for total 82 days this certificate was issued on 19.3.1997. Ex.W3 is the intimation for interview which is nothing to do with the proof of working days. Ex.W4 is panel list. Ex.W5 to W11 are service certificates issued by the Respondent bank. Ex. W12 is notification through Employment Exchange for appointments. Ex.W13 is a circular letter dated 14.7.1999 issued by the General Manager for compliance to issue to all Branch Managers of Hyderabad circular for compliance and sought the report/objections strictly.

21. On the other hand, Respondent has examined witness MW1 Sri Aluru Rama Rao and this witness has exhibited 12 documents, marked as Ex.M1 to M12. The details of these documents are as follows:-

Ex.M.1 is the Settlement dated 17.11.1987. Ex.M2 is the Settlement dated 16.7.1988. Ex.M3 is the Settlement dated 27.10.1988. Ex.M4 is the Settlement dated 9.1.1991. Ex.M5 is the Minutes of the conciliation proceedings dated 9.6.1995. Ex.M6 is the Settlement dated 30.7.1996. Ex.M7 is the Memorandum of Understanding dt. 27.2.1997. Ex.M8 is the Particulars of 1989 Messengerial Panel. Ex.M9 is the Particulars of 1989 Non-Messengerial Panel. Ex.M10 is the Particulars of 1992 General Attendant Panel. Ex.M11 is the Judgment of Hon'ble High Court of A.P. in Writ Appeal No.86/98 dt.1.5.1998. Ex.M12 is the Judgment of Hon'ble Supreme Court of India in SLP No. 11886-11888 of 1998 dt.10.8.1998.

- 22. Apart from afore mentioned documents, Learned Counsel for Workman has also filed a long list of various judgements of Hon'ble Supreme Court as well as Hon'ble High Court, which we will discuss at appropriate place in this Award.
- 23. Heard the argument of Learned Counsel for Workman as well as for Respondent.
- 24. On the basis of rival pleadings of both the parties and submissions made by the Learned Counsel for both the parties, following points arise for determination in the industrial dispute:-
 - I. Whether the 1st settlement dated 17.11.1987, 2nd settlement dated 16.7.1988, 3rd settlement dated 27.10.1988, 4th settlement dated 9.1.1991 and 5th settlement dated 30.7.1996 entered into between State Bank of India and All India State Bank of India Staff Federation and also Memorandum of Understanding are binding upon both the parties?
 - II. Whether the action of State Bank of India, Nacharam branch in terminating the services of Workman Sri Karnati Srinivas, a Messenger with effect from 31.3.1997 is justified?
 - III. Whether the Workman is entitled for absorption on permanent post in the Branch of Respondent management as per averments made by him in the claim statement?
 - IV. To what relief if any the Workman is entitled for?

Findings:-

25. Point No.I:-Undisputedly settlements dated 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 and 30.7.1996, minutes of conciliation proceedings and memorandum of understanding dated 27.2.1997 were executed between the State Bank of India and All India State Bank of India Staff Federation under section 2(p) and 18 (1) of I.D. Act, 1947 read with Rule 58 of Industrial Disputes (Central Rules), 1957.

Section 2(p) of the Industrial Disputes Act, 1947 as follows:-

(p) "settlement" means a settlement arrived at in the course of conciliation proceeding and includes a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to an officer authorised in this behalf by the appropriate Government and the conciliation officer;

Section 18(1) provides as follows:-

18. Persons on whom settlements and awards are binding.

- [(1) A settlement arrived at by agreement between the employer and Workman otherwise than in the course of conciliation proceeding shall be binding on the parties to the agreement.

Therefore, in view of the provision contained u/s.18 (1) I.D. Act, 1947, terms and conditions enumerated in the aforesaid settlements are binding on the parties to the agreement. The Learned Counsel for Workman has argued that the Workman after going through the selection procedure has successfully been listed in the panel for appointment on the permanent basis in the Respondent management and the empanelled list has to be valid till last person in the empanelled list is appointed on permanent basis. But the impugned order dated 25.3.97, 27.3.97 and 31.3.97, has been issued by Respondent management thereby the services of the Workman has been terminated and the said order is not in consonance of the terms of the agreement entered into between the parties. Further, Workman submits that the Respondent in the 5th settlement has mentioned the date i.e., 31.3.1997 for lapse of empanel list which is illegal and that is not binding upon the Workman. The condition of lapse of empanelment list on 31.3.97 incorporated in the aforesaid 5th settlement, is arbitrary and illegal.

26. The perusal of the impugned order dated 25.3.1997 goes to reveal that the Chief/Branch Manager, SBI Zonal Office has issued the letter to all the branches with regard to the subject not to make any temporary appointments in the Branch in messengerial category from 1.4.1997. The extract of the said letter is given below:-

"We have been advised by the Deputy General Manager, Zonal Office, Hyderabad that as both the panels of temporary employees of 1989 and daily wagers/casual labours of 1992 will lapse by 31.3.1997, it has been decided by Central Office not to make any temporary appointments in messengerial category from 1.4.1997."

Thus, from the contents of the aforesaid letter, it manifest that Head Office of State Bank of India vide letter dated 25.3.1997 has issued direction to all its branches not to make any temporary appointments in messengerial category from 1.4.1997 due to reason of lapse of both panels i.e., 1989 & 1992 on 31.3.1997 as per terms of settlements entered into by both parties. Further the contents of the subsequent letter dated 27.3.1997 issued by Respondent Management is also direction to Branch Manager, State Bank of India not to make any temporary messengerial category appointment with effect from 1.4.1997 and it has also been communicated to all concerned that the panels of temporary employees and daily wagers maintained by Zonal offices stand lapsed from 31.1.1997. Further, office order dated 31.3.1997 has been issued by Respondent management that goes to reveal that the said office order has been issued to this effect that, "Consequent on absorption of temporary employees in permanent cadre, it has been decided by the competent authority that no one onwards, no further daily labour or temporary employees/appointments should be resorted to/engaged/employed." Therefore, it reflects from the contents of the aforesaid orders that the temporary appointment in messengerial category and daily labour has been stopped by the Respondent management with effect from 1.4.1997 because of the lapsed of panel of temporary workers and daily wagers by 31.3.1997. The agreement for lapse of both the panels on 31.3.1997 is contained in the 5th settlement which has been arrived at between the parties on dated 30.7.1996 with the consensus of both the parties. Therefore, Workman can not challenge the terms and conditions contained in settlement dated 30.7.1996 regarding lapse of panel on 31.3.1997 as agreed between State Bank of India and State Bank of India Staff Federation. As per provision contained u/s.18(1) of I.D. Act, 1947 the said Agreement dated 30.7.1996 is binding on both the parties.

In the case of Allied Sales Corporation Secunderabad vs.The Authority Under Andhra Pradesh..... 1990 II LLJ 510 AP para 414, Hon'ble Court have held:-

"4. There was a settlement between the Management and the workmen under <u>Section 18(1)</u> of the Industrial Disputes Act on 25th April 1983 under which the age of superannuation of the workmen was fixed at 55 years. The settlement was to be in force upto 30th June 1986 and the next settlement, incorporating practically the same terms, was again entered into on 4th February 1987 under <u>Section 18(1)</u> of the Industrial Disputes Act. There is no dispute that these settlements are under <u>Section 18(1)</u>.

14. Now the Authority constituted under <u>Section 41(1)</u> of the Act is an authority with very limited jurisdiction. It can only decide in the first appeal whether a termination by the management is valid or not and is within the parameters of <u>Section 40</u> of the Act. The said Authority, in our view, has absolutely no jurisdiction to decide whether a settlement entered into under <u>Section 18(1)</u> of the Industrial Disputes Act between the representatives of the Workmen and of the Management, is vitiated by undue influence or misrepresentation or coercion on the part of the Management. The Authority, namely, the Assistant Commissioner of Labour, was never intended by the A.P. Legislature to have jurisdiction to go into the question of the validity of a settlement arrived at under <u>Section 18</u> of the Industrial Disputes Act by an Industrial Court. That Parliament has, in fact, constituted Industrial Courts under the <u>Industrial Disputes Act</u>, with extensive powers cannot be disputed. What we mean to say is that the Authority under Section 41(1) of the A.P. Act has no jurisdiction what-so-ever either to question or to decide about the validity of any such settlements. If parties to a settlement have a grievance about the validity of a settlement, it is for them to agitate the matter before the appropriate forum and they cannot ask an Authority constituted under <u>Section 41(1)</u> of the A.P. Shops and Establishments Act, 1966 with limited jurisdiction, to go into any such question and, that too, incidentally while deciding whether retirement as per the contract of employment, is legal or not."

It is not the case of Workman that aforesaid settlements are vitiated by undue influence or misrepresentation or coercion on the part of the management. If the Workman feeling aggrieved by any terms of settlement/ agreement on the aforementioned grounds then he can challenge of settlement before a competent authority under the Act, 1947. But here in the instant matter it is not a case of Workman that aforementioned settlement has been entered into between the parties on the ground of undue influence or misrepresentation or coercion. Therefore, Workman is barred to raise any objection in respect of fixing the date of lapse of both panels on 31.3.1997 as agreed between both the parties and Workman can not challenge any terms of said Agreement.

Further in the case of Herbertsons Limited Vs. Workmen of Herbertsons Limited and Ors, 1977 AIR 322, Hon'ble Supreme Court have held:-

The Tribunal thought that the question of the quantum of membership of the 2nd Respondent did not call for a finding at all in view of Ihis Court's order. As observed above that was not a correct assumption. On the other hand, we feel that this view of the Tribunal has led it to approach the matter in an entirely erroneous manner. The Tribunal is, rightly enough, conscious that under section 18 (1) of the Industrial Disputes Act the settlement was binding on the company and the members of the 3rd Respondent union. Even so, the Tribunal devoted nearly half of its order in scanning the evidence given by the company and Respondent No. 3 to find out whether the terms of the settlement had been explained by the President of the union to the workmen or not and whether the workers voluntarily accepted the settlement knowing all the "consequences". This to our mind is again an entirely wrong approach.

"When a recognised union negotiates with an employer the workers as individuals do not come into the picture. It is not necessary that each individual worker should know the implications of the settlement since a recognised union, which is expected to protect the legitimate interests of labour, enters into a settlement in the best interests of labour. This would be the normal rule. We cannot altogether rule out exceptional cases where there may be allegations of mala fides, fraud or even corruption or other induce- ments. Nothing of that kind has been suggested against the President of the 3rd Respondent in this case. That being the position, prima facie, this is a settlement in the course of collective bargaining and, therefore, is entitled to due weight and consideration.

It is not possible to scan the settlement in bits and pieces and hold some parts good and acceptable and others bad. Unless it can be demonstrated that the objectionable portion is such that it completely outweighs all the other advantages gained the Court will be slow to hold a settle- ment as unfair and unjust. The settlement has to be accepted or rejected as a whole and we are unable to reject it as a whole as unfair or unjust. Even before this Court the 3rd Respondent representing admittedly the large majority of the workmen has stood by this settlement and that is a strong factor which it is difficult to ignore. As stated elsewhere in the judgment, we cannot also be oblivious of the fact that all workmen of the company have accepted the settlement. Besides, the period of settlement has since expired and we are informed that the employer and the 3rd Respondent are negotiating another settlement with further improvements. These factors, apart from what has been stated above, and the need for industrial peace and harmony when a union backed by a large majority of workmen has accepted a settlement in the course of collective bargaining have impelled us not to interfere with this settlement. That being the position, we unhold the settlement as fair and just and order that the award of the Tribunal shall be substituted by the settlement dated October 18, 1973. The said settlement shall be the substituted award. The appeal is disposed of accordingly. There will be no order as to costs."

Therefore, in view of the law laid down by the Hon'ble Apex Court as discussed above, the contention of the Workman that the date fixed for lapse of empanelled list on 31.3.1997 for appointment to the permanent post vide 5th Settlement dated 30.7.1996 is arbitrary, illegal is not untenable. The recognized union of Workmen has negotiated with the Respondent Bank Management representing large number of Workmen and the Workman as individual do not come into picture. Workman in the instant case has work as temporary Workmen in the Respondent Branch and in response of Notification he had applied for inclusion of his name in the panel and he was selected for inclusion his name in the panel list to be utilized for absorption of such Workman to permanent post in order of their seniority in the list. The Settlement dated 30.7.1996 between State Bank of India and All India State Bank of India Staff Federation under Sec.2(p) and Sec.18(1) of I.D. Act, 1947 has clearly provided as regard non-messengerial position and it is agreed that all such posts sanctioned fallen vacant upto 31.3.1997 shall be filled before empanel list is allowed to lapse. Thus, in view of law laid down by the Hon'ble Apex Court, in the instant case, Agreement dated 30.7.1996 was entered into between both the parties in respect of lapsing of the both the panels on 31.3.1997 and absorption of the Workmen from panel list was subject to availability of vacancy of post likely to arise upto 31.3.1997, have a binding force on Workman as well as management of State Bank of India in view of provision contained under section 18 (1) of I.D. Act, 1947.

Thus, Point No.I is answered against the Workman and in favour of the Respondent.

- **27. Point No.II**:- Firstly, it is submitted on behalf of the Workman that the Respondent has terminated his services by oral order on 31.3.1997 without issuing any notice or paying any salary or compensation in lieu thereof. Therefore, the termination order of the Workman from service is in violation of provision contained Under Section 25 F of I.D. Act, 1947. Therefore, the order is liable to be set aside.
- 28. On the other hand, Respondent counsel contended that Workman has not worked for 240 days in any preceding calendar year. Therefore, reference of the industrial dispute is not relevant. In this context, the Workman

has examined himself as WW1 who has reiterated that Workman has been terminated from service by Respondent on 31.3.1997 without notice of salary or compensation in lieu thereof. Before examining the claim of the Workman on merit it would be apposite to reproduce the provision contained under section 25 F:-

Section 25F provides:-

Conditions precedent to retrenchment of workmen.- No Workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

(a) the Workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the Workman has been paid in lieu of such notice, wages for the period of the notice:

(b) the Workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service] or any part thereof in excess of six months; and

(c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette].

Compensation to workmen in case of transfer of undertakings.

Section 25B defines the term continuous service which provides

Definition of continuous service.- For the purposes of this Chapter,--

(1) a Workman shall be said to be in continuous service for a period if he is, for that period, in uninterrupted service, including service which may be interrupted on account of sickness or authorized leave or an accident or a strike which is not illegal, or a lock- out or a cessation of work which is not due to any fault on the part of the Workman;

(2) where a Workman is not in continuous service within the meaning of clause (1) for a period of one year or six months, he shall be deemed to be in continuous service under an employer--

(a) for a period of one year, if the Workman, during a period of twelve calendar months preceding the date with reference to which calculation is to be made, has actually worked under the employer for not less than--

(i) one hundred and ninety days in the case of a Workman employed below ground in a mine; and

(ii) two hundred and forty days, in any other case;

In order to prove the fact of 240 days of service within 12 months of a calendar year just preceding from the date of termination, the initial burden of proof lies upon the Workman and the Workman has to prove this factum by adducing his oral as well as documentary evidence in support of his claim.

Further, how to calculate 240 days of service by the Workman in a calendar year. In this context the reference of decisions of Hon'ble Supreme Court is relevant and the same are discussed below:-

In Rajasthan State Ganganagar S. Mills Ltd. v. State of Rajasthan and Anr. (2004) Apex Court held:

"It was the case of the Workman that he had worked for more than 240 days in the year concerned. This claim was denied by the appellant. It was for the claimant to lead evidence to show that he had worked for 240 days in the year preceding the date of his termination. He has filed an affidavit. It is statement which is in his favor and that cannot be regarded as sufficient evidence for any Court or Tribunal to come to the conclusion that in fact the claimant had worked for 240 days in a year These aspects were highlighted in Range Forest Officer v. S.T. Hadimani (2002 (3) SCC 25. No proof of receipt of salary or wages for 240 days or order or record in that regard was produced. Mere non-production of the muster roll for a particular period was not sufficient for the Labour Court held that the Workman had worked for 240 days as claimed."

In Municipal Corporation, Faridabad v. Siri Niwas (2004 (8) SCC 195), held "the burden was on the Workman to show that he was working for more than 240 days in the preceding one year prior to his alleged retrenchment." In M.P. Electricity Board v. Hariram (2004 (8) SCC 246) the position was again reiterated in paragraph 11 as follows: "The above burden having not been discharged and the Labour Court having held so, in our opinion, the Industrial Court and the High Court erred in basing an order of reinstatement solely on an adverse inference drawn erroneously .."

In the case of Manager, RBI, Bangalore vs. S Mani (2005) SCC Page 100, the 3 Judges Bench of the Apex Court held that "the initial burden of proof was on the Workman to show that he had completed 240 days of service."

Hon'ble Apex Court in the case of Mohan Lal vs Management BEL 1981 SCC page 225 has laid down the principle that how to count 240 days of service within one year it is held: "Clause (2)(a) provides for a fiction to treat a Workman in continuous service for a period of one year despite the fact that he has not rendered uninterrupted service for a period of one year but he has rendered period of 240 days during the period of 12 calendar service for months counting backwards and just preceding the relevant date being the date of retrenchment. In other words, in order to invoke the fiction enacted in clause (2)(a) it is necessary to determine first the relevant

date, ie the date of termination of service which is complained of as retrenchment. After that date is ascertained. move backward to a period of 12 months just preceding the date of retrenchment and then ascertain whether within the period of 12 months, the Workman has rendered service for a period of 240 days. If these three facts are affirmatively answered in favor of the Workman pursuant to the deeming fiction enacted in clause (2)(a) it will have to be assumed that the Workman is in continuous service for a period of one year and he will satisfy the eligibility qualification enacted in Section 25-F"

"14. We have already extracted section 25B since its amendment and the change in language is the legislative exposition of which note must be taken. In fact, we need not further dilate upon this aspect because in <u>Surendra Kumar Verma and Ors. v. Central Government Industrial-cum-Labour Court, New Delhi and Anr., Chinnappa Reddy. J., after noticing the amendment and referring to the decision in <u>Sur Enamel and Stamping Works (P) Ltd case</u>, held as under:</u>

"These changes brought about by Act 36 of 1964 appear to be clearly designed to provide that a Workman who has actually worked under the employer for not less than 240 days during a period of twelve months shall be deemed to have been in continuous service for a period of one year whether or not he has in fact been in such continuous service for a period of one year. It is enough that he has worked for 240 days in a period of 12 months, it is not necessary that he should have been in the service of the employer for one whole year."

In a concurring judgment Pathak J. agreed with this interpretation of section 25B(2). Therefore, both on principle and on precedent it must be held that section 25B(2) comprehends a situation where a Workman is not in employment for a period of 12 calendar months, but has rendered service for a period of 240 days within the period of 12 calendar months commencing and counting backwards from the relevant date, i.e. the date of retrenchment. If he has, he would be deemed to be in continuous service for a period of one year for the purpose of section 25B and Chapter VA."

Thus, in view of the law laid down by the Hon'ble Apex Court as discussed above the initial burden of proof lies upon the Workman to show that he has completed 240 days of the service with the Respondent just preceding from the date of his termination. Further, in respect of the employment of calculating the 240 days service in view of the contents of Section 25-F read with Section 25-B of the I.D. Act, 1947.

29. Now, in view of the provision contained under Section 25 F and law laid down by the Hon'ble Apex Court, we have to examine whether the Workman has discharged his initial burden of proof in respect of his claim of 240 days continuous service in a calendar year just preceding from the date of his termination i.e., 31.3.1997.

In this context, WW1 in his cross examination has stated that,

"I was not sponsored by any employment exchange. I did not undergo regular process of selection before my engagement as temporary non messenger in the branch. I did not work continuously. I used to work depending upon the availability of work in the branch."

"It is true that I did not work for 240 days in any year in my entire service in any branch."

Thus, it is clear from the testimony of WW1 that the Workman had not worked for 240 days continuously in any 12 months of a calendar year just preceding from the date of his termination in the Respondent bank. Therefore, Workman failed to establish his plea by his oral and documentary evidence that he had worked for 240 days continuously in calendar year just preceding from the date of his termination i.e., 31.3.1997. Thus, the claim of the Workman that he has been terminated by oral order without issuing notice or payment in lieu after termination, in contravention of Section 25 F of Industrial Disputes Act, 1947 is not tenable. However the documents filed by the Workman in support of his claim, number of days worked with the Respondent goes to reveal that the Workman had worked intermittently as daily wager depending upon availability of work in branch. Workman did not file any document of appointment letter or salary slips in support of his claim for appointment as a non-messenger in the Respondent branch on temporary basis.

- 30. Per contra, the Learned Counsel for Respondent has submitted the allegation of Workman that he was terminated from services is not correct. As the vacancies were filled up on regular basis in order of their respective seniority the non-engagement of the Workman does not amount to termination. Further, Respondent contended that no law provide that even though there is no work temporary employee should be continued in the bank work as the very engagement of Workman was subject to availability of work. Therefore, the allegation that the bank has indulged in unfair labour practice is incorrect.
- 31. Thus, in view of the fore gone discussion and contentions made by the Respondent, I find the force in the argument advanced by the Respondent that in the instant matter, Workman was not terminated from service by order dated 31.3.1997 rather he was disengaged in view of the non-availability of the work in the branch. Further, there was direction issued by the Head Office of the Respondent authority not to engage any daily wager Workman/temporary Worker w.e.f. 1.4.1997. Thus, such disengagement of Workman does not amount to termination. Moreover, the Workman failed to prove his claim that he was terminated in contravention of provision of Sec.25F of

- the I.D. Act, 1947 as he failed to establish his plea by any oral or documentary evidence that he had worked for 240 days continuously in a twelve months of calendar year just preceding from date of termination i.e., 31.3.1997.
- 32. Further, perusal of the order dated 25.3.1997 goes to reveal that the Chief Branch Manager, State Bank of India has issued the letter to Zonal Office with direction to all its branches to this effect that they have been advised by the DGM, Zonal Office, Hyderabad that as both the panel of temporary employees of 1989 and daily wagers/casual labour of 1992 will lapse on 31.3.1997 it has been decided by central office not to make any temporary appointments in messengerial cadre from 1.4.1997, therefore it was directed to issue suitable instructions not to make temporary appointments from 1.4.1997. There is no mention in this order that the Workman herein has been terminated from service by this order.
- 33. Further, the circular dated 27.3.1997 was issued by DGM, SBI to all branches in commercial network in respect of the non-appointment of temporary employees in subordinate cadre and it has directed not to make any temporary employment in the subordinate cadre with effect from 1.4.97 and further, it has directed to ensure that no temporary/casual/daily basis appointment of the petty cash. Further, it is directed to all Branch Managers that any deviation in this regard will be viewed seriously. Thus, these circulars do not reflect that the Workman has been terminated from service by this order.
- 34. Similarly, office order dated 31.3.1997 is simply a direction to all branches of the Respondent bank by DGM that no further daily labour should be engaged or employed. Therefore, the plea of the Workman that he has been terminated by the aforesaid order dated 25.3.1997, 27.3.1997 and 31.3.1997 from the service by the Respondent is not acceptable. The evidence adduced by the Workman clearly goes to reveal that he had worked as a daily wager for which he has been paid wages according to number of working days. As there was an order for prohibition for engaging temporary workmen, in the bank, therefore, Workman could not be engaged by the Respondent for work from 1.4.1997 and there after. It is settled law that the daily wagers are engaged by the employer depending upon the availability of work and as the work was not available the Workman was not engaged further by the Respondent management. Therefore, the Workman on the ground of number of days he had worked in the Respondent bank cannot claim any right to reinstate him into the employment. As the Workman failed to prove the mandatory condition of 240 days of continuous service as required under Sec.25F of I.D. Act, 1947. Therefore, the disengagement of Workman from work can not be termed in contravention of provision contained under Sec.25F and 25 B of the I.D. Act, 1947.

Thus, this point is answered against the Workman and in favour of Respondent.

- Point No.III:- In this context, the Workman has contended that the management failed to implement the selected panels during its valid tenure. The management adopted the back door methods contrary to the settlements and filled up the vacancies. The same is evident from the proceedings dated 18.11.1993 a copy of the same is filed in the material papers and the same may be read as part of the claim statement. Further, it is submitted that management has to adhere the procedure issued by the Central Government, the instructions dated 16.8.1990 in the year 1995, but same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through employment exchange instead of giving chance to the empanelled candidates like the Workman herein. The management sent call letters to the similarly situated candidates like the Workman in the month of June 1997 subsequent to issuance of impugned termination orders. After knowing the fact that they are litigating the issue by way of dispute, the management has refused to engage those candidates, the copies of call letters issued are filed herein along with claim petition. The Workman herein reiterates that the panels are meant for absorption but not for termination. In view of the same a duty is cast upon the Respondent management to engage the empanelled candidates like the Workman herein even in temporary vacancies till they are absorbed permanently in regular vacancies.
- On the other hand, Respondent has contended that the Federation approached Regional Labour 36. Commissioner (Central) for implementation of bipartite settlement in respect of the absorption of temporary employees. The Regional Labour Commissioner (Central) conducted conciliation proceedings and agreement was arrived at between the Federation and the Management bank. It is submitted that it was agreed between the Federation and the Management that both the panels of temporary employees and daily wagers /casual labour would be kept alive upto March, 1997 and the vacancies as agreed to under the afore set out settlements will be filled from both the lists concurrently. A copy of the conciliation proceedings dated 9.6.1995 signed by the parties to the dispute is filed as a material paper. Further, it is submitted that the settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Section 2(p) read with Section 18(1) of the Industrial Disputes (Central) Rules 1957 which is binding on the parties. A copy of this agreement which hereinafter may be referred to as 5th settlement for brevity, is also filed as a material paper. The 5th settlement dated 30.7.1996 whereunder the earlier four settlements dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 were also referred, it was agreed to, by the Federation and the Management bank that both the panels of temporary employees and daily wagers/casual employees will be kept alive upto March, 1997 for filling the vacancies existing/arrived at as on 31.12.1994 as per the norms agreed to between the bank and Federation and that thereafter the said panels would lapse. It was also agreed that within the framework of the above settlements the modalities about drawing names

from either the panel of temporary employees or the panel of daily wagers and casual labour would be decided administratively on circle to circle basis depending upon the local requirements in consultation with the Federation's affiliate by the Circle management. It was further agreed that all messenger real vacancies/positions in the subordinate cadre including part-time attendants specifically provided as leave reserve will be filled by the end of 31.3.1997. Further, Respondent contended that on 27.2.1997 a memorandum of understanding was also signed between the Federation's affiliate and the bank management regarding the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by central office and thereby 403 messengerial vacancies were sanctioned to the circle of the Management bank and it was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached upon. Further, it was agreed between the Federations affiliate and the management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers /casual employees would lapse on 31.3.1997.

37. The Workman has contended that the empanelled list prepared by the Respondent management for appointment of temporary and daily wage Workers to the permanent post cannot lapse unless until it is exhausted by appointing all the empanelled persons and it should continue even after 31.3.1997, i.e., the date fixed for the lapse of panel. It is undisputed that the date of lapse of empanelled list of Workmen has been fixed to 31.3.1997 as mentioned in the settlement dated 30.7.1996, and agreed between the parties. It is settled law that and once the life of panel list lapses on the date as agreed between the parties it cannot be extended beyond that date. In the instant case the panel list of the workmen was valid upto 31.3.1997 in view of the terms and conditions enumerated in the 5th Settlement entered into between the parties. As the lapse of panel i.e., 31.3.1997 has been agreed by State Bank of India and State Bank of India Staff Federation through 5th Settlement, the Workman is not competent to challenge the same.

In this context I would like to take reference of the decision of the apex court in the case of **Syndicate Bank and Ors vs. Shankar Paul and Ors , AIR 1997 SC 3091, therein the Hon'ble Apex Court** have held:-

"Till 1982, the branches of the appellant Bank in Calcutta region were recruiting persons locally to work as temporary attenders in leave vacancies. In view of the revised procedure prescribed by the Government of India in respect of such temporary appointments, the Calcutta regional office of the appellant Bank issued a circular to all of its branches on 14.8.1982, instructing all the branches under it to discontinue the old practice from 1.6.1982 and appoint only empanelled candidates. The regional office was to prepare a panel of eligible candidates, after calling names from the local/district employment exchange, and split it up branch-wise. Following that new procedure yearly panels were prepared thereafter. Names of the Respondents were for the first time included in the panel prepared for the period 7.2.1987 to 6.2.1988. By its letter dated 7.2.1987 the Bank had informed the Respondents that the panel was valid for one year only and that inclusion of their names in the panel was not to confer on them any right to seek permanent appointment in the service of the bank. Considering the object with which the panel was prepared and the fact that it was an yearly panel expiring on 6.2.1988, we are of the opinion that the Respondents did not get any right, because of inclusion of their names in the said panel, for permanent absorption in the service of the Bank. Whatever conditional right they had came to an end with the expiry of the panel. The claim of the Respondents, as contained in the writ petition was thus misconceived and therefore the learned single Judge and the Division Bench, when it first decided the appeal, were right in dismissing the writ petition and the appeal respectively."

Thus, in view of the above law laid down by the Hon'ble Apex Court and in view of the terms and conditions of the 5th Settlement the contention of the Workman that empanelled list should continue even after 31.3.1997 till the last Workman in the panel is absorbed is not tenable. The contention of the Workman is baseless in view of recital in the settlement. Therefore, in view of the fore gone discussion and finding given at Point No. I regarding binding nature of Settlements and terms and conditions enumerated therein, in view of the provision contained u/s.18(1) of the I.D. Act, 1947, I am of the considered view that life of panels lapsed on 31.3.1997 in view of terms of settlement dated 30.7.1996 and plea of Workman that the panel shall continue even after 31.3.1997 till last man absorbed has no legal force and same is untenable.

38. Undisputedly, settlement agreement dated 30.7.1996 was executed between the State Bank of India and State Bank of India Staff Federation and in that settlement it was agreed that both the panels of temporary employees and daily wagers/ casual employees will be used for filling vacancies existing as on 31.12.1994 as per the norms agreed between the bank and the Federation. These empanelled workmen were to be given a chance for permanent appointment in the bank against vacancies arising up to December 1994 whereas the daily wagers/ casual employees were to be considered against the vacancies arise from January 1995 to December 1996, whereby the said panel would lapse. It was agreed that the vacancies falls upto 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus, the claim of the Workman to the post of permanent non-messenger in the Respondent management was subject to the availability of the sanctioned post and vacancies arising upto 31.3.1997. The workmen given chance to the permanent post were seniors in number of working days in panel list and Workman herein was junior to those workmen. Therefore, Workman could not be given absorption to permanent post being junior to other workmen in the panel list.

39. In this context the Workman witness WW1 was cross examined by the Respondent counsel and in the cross examination the witness WW1 states:-

"I applied for appointment as messenger in response to the advertisement issued by the bank and the union in the year 1989. Further, witness states, the panel was prepared basing upon the number of days of service put in by the temporary employees. Some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. He is not aware of the settlements. Further witness states, I am not having any documents to show that any person who worked for less number of days than me was given appointment in the bank."

Thus, from the above statement of the Workman witness WW1 it is clear that the panel was prepared in terms of various settlements entered into between Staff Federation of State Bank of India and State Bank of India and it was prepared on the basis of number of days of work put in by the temporary employees. Further, the Workman himself admitted that some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel and he is not having any document to show that any person who worked for less number of days than the Workman was given appointment in the bank. Therefore, the allegation of the Workman that the regular appointment has been made by the bank from the panel list in breach of the terms of the settlement and violation of seniority of panel list is not proved by this evidence of WW1. Thus, there is no evidence on record that bank has given the appointment to the temporary employees as well as daily wagers from the panel list 1989 and 1992 in breach of seniority of the temporary employees in the list. There is no evidence of jumbling in the panel list to make appointment of any permanent Workman in breach of the seniority. Therefore, I am constrained to hold that the Respondent Management has appointed the workmen from panel list in order of seniority and there is no jumbling of workmen in the panel list before it got lapsed on 31.3.1997.

- 40. However, Workman has taken the plea that the panels of Workmen for absorption in the employment of the Respondent banks (panels of temporary employees and daily wagers) has been lapsed on 31.3.1997 in contravention of terms of settlement as the object of preparing the entire empanelment of temporary and daily wagers was to provide them permanent employment and till the both the panel lists exhausted the panel list cannot be lapsed on 31.3.1997 and the date of lapsing of the panel on 31.3.1997 has been fixed by the Respondent arbitrarily without any authority.
- 41. In this context, the perusal of Settlement dated 30.7.1996 reveals that the 5th Settlement dated 30.7.1996 was entered under Section 2(p) and 18(1) of I.D. Act, 1947 read with Rule 58 of Industrial Dispute (Central) Rules 1957. This settlement has been entered into by the competent parties and in this settlement parties thereto agreed that both the panels of temporary employees and daily wagers/casual employees will lapse on 31.3.1997. Thus the date of lapse of panel was fixed by both the parties with consensus under the settlement dated 30.7.1996 and same is binding upon the Workman under the provision of Section 18(1) of I.D. Act, 1947. Moreover, this issue of binding force of the settlement dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 has already been discussed, decided at finding in Point No.I of this award. However, the legality and validity of the aforementioned settlement has not been challenged by the Workman before any competent forum. Thus, claim of Workman that the date of lapse of panel i.e., 31.3.1997 has been fixed arbitrarily by the Respondent bank is untenable. As regard the claim of Workman for his absorption to the permanent post it is settled law that the Workman can not claim his regularization to permanent post merely on the basis of number of working days.
- 42. In this context the reference of the decision of Hon'ble Supreme Court in the case of **Oil and Natural Gas Corporation vs Krishan Gopal 2020(3) SCALE 272, date of decision 7.2.2020** is relevant therein Hon'ble Supreme Court have has laid down principle regarding regularization of the Workman on permanent posts. Hon'ble Supreme Court have laid down the prepositions of regularization of the workmen to permanent post is as under:-
- "(i) Wide as they are, the powers of the Labour Court and the Industrial Court cannot extend to a direction to order regularisation, where such a direction would in the context of public employment offend the provisions contained in <u>Article 14</u> of the Constitution;
- (ii) The statutory power of the Labour Court or Industrial Court to grant relief to workmen including the status of permanency continues to exist in circumstances where the employer has indulged in an unfair labour practice by not filling up permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performing the same work as regular workmen on lower wages;
- (iii) The power to create permanent or sanctioned posts lies outside the judicial domain and where no posts are available, a direction to grant regularisation would be impermissible merely on the basis of the number of years of service;
- (iv) Where an employer has regularised similarly situated workmen either in a scheme or otherwise, it would be open to workmen who have been deprived of the same benefit at par with the workmen who have been regularised to make a complaint before the Labour or Industrial Court, since the deprivation of the benefit would amount to a violation of Article 14; and

(v) In order to constitute an unfair labour practice under <u>Section 2(ra)</u> read with Item 10 of the <u>Vth Schedule of the ID Act</u>, the employer should be engaging workmen as badlis, temporaries or casuals, and continuing them for years, with the object of depriving them of the benefits payable to permanent workmen.

Thus, in view of the principles laid down by the Hon'ble Supreme Court as discussed above, in the instant matter the Workman utterly failed to prove his claim by adducing any documentary or oral evidence that the employer has indulged in unfair labour practice by not filling the permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performance was the same work, as regular workmen on lower wages.

- 43. Respondent has contended that all the vacancies exist and arise upto 31.3.19967 has been filled up from the panel list in order of seniority and no vacancy exists or arises as on 31.3.1997 remained unfilled. Further, it is contended that as per terms of settlement the life of panel lists has been lapsed on 31.3.1997, hence, there is no occasion to extend the life of panel lists beyond 31.3.1997. However, the workman failed to prove contrary by any evidence to the aforesaid contention of the Respondent that the vacancies were existing as on 31.3.1997 and the workman was not given absorption to the permanent post in order of his seniority. It is settled law that the power to create permanent or sanctioned post lies outside the judicial domain and where no posts are available, a direction to grant regularization would be impermissible merely on the basis of the number of years of service. Therefore, the claim of the workman on this ground also not acceptable.
- 44. Further, as per the of settlement, panel was prepared for absorption of the workmen on the permanent posts has already been lapsed on 31.3.1997 and the vacancies existing and arising upto 31.12.1994 and upto 31.3.1997 as settlement dated 30.7.1996 has been filled up from the panel by appointing the workmen as per seniority in the panel list. Workman witness WW1 in his cross examination has himself admitted this fact that, some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. The Workman failed to show that there was any breach of terms of settlement has been committed by the Respondent in appointment to permanent post from aforesaid panel list.
- 45. As discussed in preceding paragraph of this Award, the life of the panel has not been extended beyond 31.3.1997, by any further settlement hence, the panel list in which name of the Workman was included got expired on 31.3.1997. It is not the case of the Workman that Respondent has regularized similarly situated workmen either in the scheme or otherwise and the Workman has been deprived of same benefit on par with those workmen or the vacancies remained unfilled on the date of lapse of panels i.e., 31.3.1997, Industrial Tribunal has no jurisdiction to extend the date of lapse of panel i.e., 31.3.1997. This Tribunal can not order for regularization of workmen to the permanent post in contravention of the provision of Article 14 of the Constitution of India.

In the case of Mahboob Deepak vs. Nagar Panchayat Gajraula & Anr, Civil Appeal No.5875/2007 date of judgement 13.12.2007, Hon'ble Supreme Court have held:-

- "8. Respondent is a Local Authority. The terms and conditions of employment of the employees are governed by a statute and statutory rules. No appointment can be made by a Local Authority without following the provisions of the recruitment rules. Any appointment made in violation of the said rules as also the constitutional scheme of equality as contained in <u>Articles 14</u> and <u>16</u> of the Constitution of India would be a nullity.
- 9. Due to some exigency of work, although recruitment on daily wages or on an ad hoc basis was permissible, but by reason thereof an employee cannot claim any right to be permanently absorbed in service or made permanent in absence of any statute or statutory rules. Merely because an employee has completed 240 days of work in a year preceding the date of retrenchment, the same would not mean that his services were liable to be regularized."

Therefore, in view of the law laid down by the Hon'ble Apex Court, the claim of the Workman for absorption merely on the basis of number of day of work in the Respondent bank Branch is not acceptable. As regard plea of the Workman that the Workman should have been given employment even after 31.3.1997 as temporary Workman, it is the discretion of Respondent to engage the Workman depending upon availability of work and this Tribunal can not direct the Respondent to engage the Workman in the absent of such rule/scheme.

46. In view of principle laid down by Hon'ble Apex Court as discussed above, in the instant matter Workman utterly failed to establish the fact of rendering continuous service for a period of 240 days of service within a period of 12 calendar months commencing and coming backward from relevant date i.e., the date of retrenchment, if has he would be denied to be in continuous service for a period of one year. Therefore, the provision contained under Sec.25F of retrenchment is not applicable to Workman.

Counsel for Workman has relied upon number of decisions of Hon'ble High Court and Hon'ble Supreme Court and few of them are discussed herein:-

In the case of F.C.I., vs. Kamdhenu Cattle Feed Industries 1993 (1) SCC 71, therein Hon'ble Supreme Court have held:-

"7. In contractual sphere as in all other State actions, the State and all its instrumentalities have to conform to Article 14 of the Constitution of which non-arbitrariness is a significant facet. There is no unfettered discretion in public law: A public authority possesses powers only to use them for public good. This impose the duty to act fairly and to adopt a procedure which is 'fairplay in action'. Due observance of this obligation as a part of good administration raises a reasonable or legitimate expectation in every citizen to be treated fairly in his interaction with the State and its instrumentalities, with this element forming a necessary component of the decision making process in all State actions. To satisfy this requirement of non- arbitrariness in a State action, it is, therefore, necessary to consider and give due weight to the reasonable or legitimate expectations of the persons likely lo be affected by the decision or else that unfairness in the exercise of the power may amount to an abuse or excess of power apart from affecting the bona fides of the decision in a given case. The decision so made would be exposed to challenge on the ground of arbitrariness. Rule of law does not completely eliminate discretion in the exercise of power, as it is unrealistic, but providers for control of its exercise by judicial review."

In the case of State Bank of India, R.O., Vijayawada vs. Industrial Tribunal, Hyderabad WP No.193/1997, therein Hon'ble High Court have held,

"Sri Krovvidi Narasimham, the learned counsel for the 2nd respondent contends, supporting the award that it was a permanent vacancy and even though the 2nd respondent was appointed on temporary basis, his services were not liable to be terminated and he was to be regularised into service on permanent basis. Shastry award warrants that no temporary appointment can be made to a permanent post. But the matter is now covered by two division bench judgements dated 28.11.1986 in W.A. No.791 of 1986 and 25.8.1987 in W.A. No.270 of 1982. The ratio decided in the two judgements is to the effect that there cannot be any mandate to appoint employees on permanent basis when the requirement was for appointment on temporary basis. But it is held in the said judgements that when a temporary appointee is ousted from service and not for misconduct and, if again temporary appointment is to be made, then, the case of such temporary appointee who was ousted, has got to be considered in accordance with Sec. 25-H of the Act."

In the case of State of Haryana and others vs. Piara Singh and others. 1992 (4) SCC 118, therein Hon'ble Supreme Court have held:-

"49. If for any reason an adhoc or temporary employee is continued for a fairly long spell, the authorities must consider his case for regularization provided he is eligible and qualified according to the rules and his service record is satisfactory and his appointment does not run counter to the reservation policy of the state."

In the above cited judgements by the Workman the facts of the case are different hence do not apply to instant case of Workman.

47 On the other hand, in support of his contention Respondent has examined witness MW1 and MW1 in chief examination states that, Settlements i.e., on 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 were entered into between the SBI and SBI Staff Federation for filling up of the vacancies that arise up to 1994 for those temporary employees who has worked on scale wages. Further, MW1 states that two different panels for messengers and non-messengers as per the eligibility criteria prescribed by the bank. There are four modules in Andhra Pradesh and they are Hyderabad, Tirupathi, Vijayawada and Visakhapatnam. MW1 states that the temporary employees so empanelled were given permanent absorption depending upon the vacancies so arise strictly in terms of the settlement. MW1 states that on 9.6.1995 conciliation proceeding was held before the RLC(C), Hyderabad and in said proceedings it was decided that the panels will be kept live up to 31.3.1997 and vacancies will be filled from both the lists concurrently. A copy of the said minutes of proceedings is Ex.M5. Further, MW1 states that on 30.7.1996 another settlement was entered between the SBI and All India SBI Staff Federation providing for filling up of the vacancies arising up to December 1994 in respect of subordinate cadre and daily wage /casual wage employees out of panel so prepared were to be considered against vacancies arising from January 1995 to December 1996, thereafter the said panels lapse. MW1 states that it was also agreed that all the non-messenger positions in subordinate cadre including part time attendants specially provided as leave reserve will be filled before 31.3.1997 and as regards to nonmessengerial positions it is agreed that all such posts sanctioned and fallen vacant up to 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus in both the cases empanelled list were lapsed on 1.4.1997. Ex.M6 is the copy of the settlement dated 30.7.1996. Further, witness states that on 27.2.1997 a memorandum of understanding was reached between the SBI and SBI Staff Federation providing that both the panels above mentioned will lapse on 31.3.1997. Ex.M7 is the copy of the memorandum of understanding and Ex.M8 is the copy of the statements giving the particulars of 1989 non-messenger panel, Ex.M9 is the copy of the statement of 1989 nonmessenger panel, Ex.M10 is the copy of statement of 1992 panel. Further, witness states that petitioner was included in the 1989 panel. As the existing vacancies at that time were exhausted and his turn did not come he could not be given permanent employment in the bank as per the agreements. All the appointments were made strictly in accordance with the settlements reached from time to time between SBI and SBI staff federation and as per seniority, number of days of temporary service put in by them in the bank in the given period. Further, MW1 states petitioner was not sponsored by any employment exchange he did not undergo the regular process of selection required for appointment as a regular non-messenger the petitioner has not worked for 240 days in any year in his entire temporary

service in the bank. The petitioner and other temporary employees were terminated from service by the bank. Further, MW1 states that the vacancies were filled up on regular basis with the temporary employees from the panels and these panels were expired in terms of the settlements so reached and there were no vacancies to absorb such employees. Thus, witness MW1 has proved the documents Ex.M1 to Ex.M12 and also contentions made in the counter. However, MW1 was cross examined by the Petitioner Counsel. But nothing has been elicited in his cross examination so as to discredit the testimony of the witness MW1 as regards the date of lapse of both the panels on 31.3.1997 and reasons assigned for non-absorption of the Petitioner from the panel list to the permanent post. Moreover the witness MW1 was re-examined by the Respondent and the witness MW1 states that panels were expired in terms of the settlement send absorptions to the extent of the available vacancies were made. There was no termination of any temporary messenger as such but their services were not utilized after the cut off date as the available vacancies were already filled up and most of these Petitioners were not in the service of the bank as on the date of the expiry date of the panels. Therefore, in view of the aforesaid testimony of the MW1 in re-examination in the absence of cross examination remained uncontraverted, the claim of the Workman that he was entitled for absorption in permanent post in the branch of Respondent Management on the basis of panel list is found not established.

This point is answered against the Workman.

48. Point No.IV:- In view of the discussion and finding given at Point Nos. I, II and III, the Workman is not entitled for any relief and claim statement of Workman sans merit and liable to be dismissed.

This Point is answered accordingly.

ORDER

In view of the fore gone discussion, it is held that the action of the Respondent bank in terminating the services of Sri Karnati Srinivas, Ex.Non-Messenger by way of oral orders w.e.f. 31.3.1997 is justified. Hence, the Petitioner is not entitled for any relief as prayed for. The claim statement filed by Workman sans merit, hence, dismissed. Reference is answered accordingly.

Award is passed accordingly. Transmit.

Dictated to Smt. P. Phani Gowri, Personal Assistant, transcribed by her, corrected and signed by me on this the 17th day of April, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the Witnesses examined for the

Petitioner Respondent

WW1: Sri Karnati Srinivas MW1: Sri Aluru Rama Rao

Documents marked for the Petitioner

Ex.W1: Photocopy of News paper advertisement

Ex.W2: Photocopy of Service certificate

Ex.W3: Photocopy of interview call letter

Ex.W4: Photocopy of panel list

Ex.W5:Photocopy of service certificate

Ex.W6: Photocopy of service certificate

Ex.W7: Photocopy of service certificate

Ex.W8: Photocopy of service certificate

Ex.W9:Photocopy of service certificate

Ex.W10: Photocopy of service certificate

Ex.W11:Photocopy of service certificate

Ex.W12:Photocopy of notification through Employment Exchange

Ex.W13:Photocopy of circular dt. 14.7.1999.

Documents marked for the Respondent

- Ex.M1: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.17.11.87
- Ex.M2: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.16.7.88
- Ex.M3: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.27.10.1988
- Ex.M4: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.9.1.1991
- Ex.M5: Photocopy of conciliation proceedings before the Regional Labour Commissioner(C) dt.9.6.1995
- Ex.M6: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.30.7.1996
- Ex.M7: Photocopy of Memorandum of understanding dt. 27.1.1997
- Ex.M8: Photocopy of statements giving the particulars of 1989 messenger panel.
- Ex.M9: Photocopy of statement of 1989 Non-messenger panel
- Ex.M10: Photocopy of statement of 1992 panel
- Ex.M11: Photocopy of order of Hon'ble High Court in WA No.86/98 dt. 1.5.98
- Ex.M12: Photocopy of order in SLP No.11886-11888 of 1998 dated 10.8.98

नई दिल्ली. 2 मई. 2025

का.आ. 768.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार भारतीय स्टेट बैंक के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय हैदराबाद के पंचाट (42/2002) प्रकािंगत करती है।

[सं. एल - 12012/232/2000- आई आर (बी-I)]

सलोनी, उप निदेशक

New Delhi, the 2nd May, 2025

S.O. 768.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 42/2002) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Hyderabad* as shown in the Annexure, in the industrial dispute between the management of <u>State Bank of India</u> and theirworkmen.

[No. L-12012/232/2000- IR(B-I)]

SALONI, Dy. Director

ANNEXURE

IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT AT HYDERABAD

Present: Sri IRFAN QAMAR

Presiding Officer

Dated the 16th day of April, 2025

INDUSTRIAL DISPUTE No. 42/2002

[Old ID No.133/2000 of Industrial Tribunal No.I, Hyderabad]

Between:

Sri C.S.Vijaya Kumar,

16/411, Old Town,

Anantapur,

Distt. Anantpur -515 001.

... Petitioner

And

The Dy.General Manager,

State Bank of India,

Zonal Office,

Renigunta Road,

Tirupathi – 517502Respondent

Appearances:

For the Petitioner: Sri K.R. Prabhakar, Advocate
For the Respondent: Sri Ratang Phani Reddy, Advocate

AWARD

The Government of India, Ministry of Labour by its order No. L-12012/232/2000-IR(B.I) dated 29.9.2000 referred the following dispute under section 10(1)(d) of the I.D. Act, 1947 requiring this forum to decide the question:

SCHEDULE

"Whether the action of the management of State Bank of India, Main Branch, Anantapur in terminating the services of Sri C.S.Vijaya Kumar, Temporary/Non-Messenger,SBI with effect from 31.3.1997 is justified or not? If not, what relief the applicant is entitled?"

After receipt of the reference, it was numbered as ID No. 42/2002 and notices were issued to both the Workman and the management. Earlier this dispute has been referred to Industrial Tribunal No.I, Hyderabad for adjudication and later as per orders of Central Government vide Lr.No.H-11026/1/2001-IR(C.II) dated 18.10.2001, the same has been transferred to this Tribunal bearing ID No.133/2000.

- Before unfolding the factual matrix of the instant industrial dispute it would be apposite to have a bird eye view of a chequered history of the instant industrial dispute. Earlier instant industrial dispute along with the batch cases was decided by this Tribunal vide common award dated 17.5.2005 and the reference was answered in favour of the Respondent and against the Workman. That said common award dated 17.5.2005 was challenged by the aggrieved Workmen in various Writ petition No.6470/2014 along with batch of writ petitions before the Hon'ble High Court of Andhra Pradesh and Hon'ble High Court vide its' judgement dated 23.6.2014 allowed all batch of writ petitions and set aside the common award dated 17.5.2005 passed in ID No.222 of 2001 and other batch of ID cases by Central Government Industrial Tribunal cum Labour Court, Hyderabad and the Respondent management of State Bank of India was directed to reengage the Writ Petitioners in position, which they have been occupying prior to their termination and further directed to consider their cases for regularization as and when the substantive vacancy arises. This judgement dated 23.6.2014 of Hon'ble High Court of AP, passed in WP No.6470/2014 and batch petitions was challenged by Respondent management before the Hon'ble High Court in Writ Appeal No. 1268 of 2014. The aforesaid Writ Appeals No.1268/2014 and other Writ Appeals were decided by Division Bench of High Court of Andhra Pradesh by a common judgement dated 20.3.2019. Hon'ble High Court in aforesaid Writ Appeal was pleased to pass the order which is extracted as below:-
- " 7. Hearing the learned senior counsel for the SBI and the learned senior counsel for the contesting unofficial Respondents, we see that while the learned single Judge was justified in setting aside the award of the Tribunal, the proper course to be adopted was to remit all the cases to the Tribunal. This we say for reasons more than one. Firstly, in such matters, claims have to be decided on individual basis, as different persons have different claims as to the length of officiation or discharge of duties and functions; quality of engagement, drawings, accounting of the post for each one of them, who have worked etc. All these issues will not be the same in all the cases. Therefore, each case ought to have been directed to be decided by the Tribunal afresh on individual basis. The second and most important aspect is the learned single Judge has in one go ordered re-employment of all the workmen. This is not a relief that could have been granted without answering the individual issues; each issue relating to each case could not have been decided by the writ Court within the format of its adjudication procedures and scope. The adjudicating body, which has to do that activity, is the Industrial Tribunal. Therefore, we are of the view that while we would sustain the order of the learned singe Judge insofar as it interfered and sets aside the award of the Tribunal, the further findings and directions, issued through the impugned order have to go and the individual cases have to be sent back for consideration of the Tribunal. Such further procedure before the Tribunal will have to be carried forward with the materials already on record and also by affording an opportunity to the persons, who have claims as well as the management to place their rival contentions and further material before the Tribunal. The learned counsel appearing for the workmen are justified in pointing out that enormous delay has already happened and further action by the Tribunal in this line may be expedited.

- 9. In the result, these writ appeals are ordered;
- (1) affirming the impugned common order of the learned single Judge to the extent it sets aside the common award dated 17.05.2005 of the Industrial Tribunal;
- (2) the further findings and directions issued through the impugned common order are vacated:
- (3) all the matters shall be remitted to the Industrial Tribunal with a direction to dispose of them within an outer limit of five (5) months from the date of receipt of a copy of this order; and,
- (4) the parties to make appearance before the Tribunal on the given date."

Thus, in view of the above direction of Hon'ble High Court of Andhra Pradesh in W.A.No.1268 of 2014 and batch cases. This Tribunal has taken up the matter of industrial dispute for hearing and deciding it afresh in view of the aforesaid guidelines laid down by the Hon'ble High Court in Writ Appeal No.1268/2014 vide judgement dated 20.3.019.

- 3. The factual matrix of instant industrial dispute as narrated by the Workman in his claim statement are that, the Workman joined in the service of the management institution as Messenger from 1988 to 1989, and has rendered unblemished service spreading over a period of about 2 years. The Respondent has terminated services of Workman by oral orders with effect from 1.4.1997. Further, it is submitted that the management of Respondent bank decided to give a chance to temporarily employed personnel "found suitable for permanent appointment" by wait- listing them by offering permanent appointment or waitlisting till such opportunity arises.
- 4. That on 17.11.1987 a settlement was reached between All India State Bank of India Staff Federation and the Management of State Bank of India settlement one, under this settlement three categories of employees were listed. That is, A) those who have completed 240 days in 12 months or less after 1.7.1975. B) those who have completed 270 days in any continuous block of 36 calendar months after 1.7.1975. C) (i) those who have completed minimum of 30 days aggregate temporary service in any calendar year after 1.7.1975 or (ii) 70 days aggregate temporary service in continuous block of 36 months after 1.7.1975.
- The persons who satisfied in all the above 4 categories were to be interviewed by a selection committee and the said selection committee would determine the suitability of the said candidate for permanent appointment. Therefore, the bank prescribed certain qualifications and from among the candidates satisfying the qualifications the suitable candidates were enlisted by a selection committee. The Clause 7 of the said agreement provided with the selected candidate would be wait listed in order of their respective categorization and the selected panel would be valid upto December, 1991. Clause 10 of the settlement specifically provided that henceforth. "there will be no temporary appointments in the subordinate cadre", except on a restrictive basis in the specified category, "from amongst empanelled candidates as per existing guidelines of the bank". The Workman further submits that consequent upon the said agreement and the draft, a notification was issued in the newspapers. The last date for responding to the advertisement was 30.8.1988. A written examination followed by viva-voce in May, 1989 was held. A selected panel was prepared, as per Clause 7 of the agreement, ie. Settlement No.1, the selected panel was to be valid upto December, 1991, the Workman submits that circular was issued on 26.4.91 by the said letter it is mentioned that the terms of the agreement dated 17.11.87 was modified vide second agreement dated 16.7.88 was entered into between the parties. In terms of the said agreement a chance was to be given, "to all eligible temporary employees for permanent appointments. The appointments were against the vacancies likely to arise during the years 1995-96, circular made it clear that in view of the enormity of the problem an extension of the currency of the panel, eligible temporary employees who have been empanelled could not appear in the earlier interviews and have been pursuing their cases thereafter, "will be given another chance to appear for interview".
- 6. Workman submits that there were total five settlements. The settlement dated 17.11.87 is the 1st settlement (Ex M1), settlement dated 16.7.88 is 2nd settlement (Ex M2), settlement dated 27.10.88 is the 3rd settlement (Ex M3), then settlement dated 9.1.91 is 4th settlement and settlement dated 30.7.96 is 5th settlement (Ex M6). In between there is minutes of conciliation proceedings dated 9.6.95 marked as Ex M5. That due to all these settlements which were extended by subsequent settlements thereby created reasonable expectations in the list of the selected candidates arose with that it's a question of time their appointments or services would be regularized in the services of the bank. The Workman was working with the bank on temporary basis was under the bonafide hope that sooner his services will be regularized with the bank. He is thereby closed all his options elsewhere. It is needless to point out that employing person to whom hope of employment in substantial terms was made is a facet of Article 21 of the Constitution of India.
- 7. Further Workman submits that the Government of India issued Circular No. F-3/3/104/87-IR, dated 16.8.1990. Under said circular the chief Executives of all public sector banks including the Management herein were specifically instructed that until the problem of existing temporary employees is fully resolved, no bank is permitted to make any permanent appointments. That some of the persons similarly situated like this Workman aggrieved by the inaction on the part of the management of the bank is not regularizing their services from out of the selected panel and not clearly focusing the vacancy position, filed W.P. No. 4194/97 before Hon'ble High court of A.P..It is

specifically averred in the said writ petition that the Management of the bank had failed to implement the settlement and that it violates the various fundamental rights guaranteed under the constitution of India. The Hon'ble High court of A.P.. by order dated 5.3.97 directed the bank to implement the settlement as amended from time to time. It also directed the bank to carry out the terms of settlement before the expiry of March, 1997. The Hon'ble High Court also recorded finding that the Bank cannot escape its liability of enforcement of the Settlement. In view of the directions given by the High Court all candidates whose names appeared in the select panels prepared on the basis of the agreement entered into on 17.11.87 under which the panel was valid upto December, 1991, and on the basis of a settlement dated 27.10.1988 whereby the panels were made alive upto 31.3.1997 under which the panel was valid upto December, 1999. The other agreement dated 16.7.1988 under which the panel was valid upto 1992 and on the basis of the settlement dated 27.10.1998 whereby the panels were made alive upto 31.3.1997 were under the bonafide impression that their cases will be considered for regularization and were living on the basis of the said reasonable expectation. Unfortunately, contrary to the aforesaid directions given by the High Court and contrary to the settlements entered into between the parties, the bank issued proceedings dated 25.3.1997, dated 27.3.1997 and 31 3.1997 instructing the various authorities of the Management not to continue the temporary employees those who are in services of the bank from 1.4.97. The said order was followed by the Management. Aggrieved by the said action the Workman herein and similarly situated candidates have filed a writ petition before the Hon'ble High Court and by way of Writ Petition No.9206/97 seeking a declaration that the proceedings issued by the Deputy General Manager and the Assistant General Manager (Respondents 3,4 and 5 therein) on 25.3.97, 27.3.97 and 31.3.97 as illegal and also non-continuance of the Workmen therein in service by absorbing them in the services of the bank as violative of Section 2(p) and 18(1) read with Rule 58 of Central Rules and sought for specific direction to the bank to absorb them in service.

- 8. Further, Workman submits that in the counter affidavit filed in Writ Petition No.9206/97, the bank has submitted that it has about 805 branches in Andhra Pradesh alone. It has stated that due to exigencies of circumstances and on account of the urgent need in its banks, it employed temporary employees in subordinate cadre. It is pertinent to mention that it does not state the urgent or need or the nature of temporary employees that it had engaged. Enquiry into the same would reveal that the stand taken by the bank either on the ground of urgent need or of temporary employees is a façade to perpetuate unfair labour practice. It is designed to on the one hand, keep the employed in the erroneous zone of hope and on the other to ensure that benefits that a model employer will extend under various statutes to its employees is not required to be borne out by the bank. A reading of the counter affidavit would show that the bank would opines that being just fair and reasonable are which obviously is reprehensible and is a facet of unfair labour practice.
- 9. The Workman submits that the bank had referred in its counter affidavit to three settlements dated 17.11.87, 16.7.88 and 27.10.88. The bank in the guise of extending the benefits of the circular of Government dated 16.8.90 stated in its counter affidavit that as follows:

"Government of India, vide its letter dated 16.8.1990, issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of the approach paper on the issue provided by a committee constituted in this regard. The Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper.

The approach paper specified that the cases of temporary employees who had put in not less than 240 days of temporary service in 12 consecutive Months and who are entitled to benefit of Section 25-F may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired, they could enter into a conciliation settlement with the representative union. Para 6(h), it is mentioned that only those temporary employees who had put in temporary service of 90 or more days after 1.1 1982 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 or more days, the bank by way of further concession entered into settlements Even in respect of those who had put in less than 90 days. As such, it could be Seen that the settlements are more beneficial to the temporary employees concerned. The approach paper also specify at para 6(c) that the banks would provide one time opportunity to all the temporary employees and for that purpose temporary employees worked in the bank on or after 1.1.1982 could be considered for re-employment in terms of the scheme. The Respondents have gone further wherein even persons working after 1975 were also considered.

As could be seen from the above, there was a genuine effort on the part of the Respondent bank to provide permanent employment for as many as possible subject to availability of the vacancies.

It is further submitted that at para 6(k) of the approach paper, it was made clear that this would be one time exercise in full and final settlement of all the aims and disputes for the past period in respect of temporary workmen covered by the settlement. This would mean that the Government of India guidelines would cover only those persons who were temporarily employed for the period specified therein and not otherwise. As such, it is submitted that the Respondents have not only followed the Government of India guidelines but in fact covered cases of the employees

who had worked for less than 90 days. As such, question of violation does not arise and in any case those were only broad guidelines and not directives".

- 10. The Workman submits that the bank also referred a subsequent settlement dated 9.1.1991 wherein there is a clause to the effect- that the panel of temporary employees and the panel of daily wage employees will be operated to a particular period. Therefore their cases will not be considered. The Management herein relying upon this settlement in their impugned action. It is submitted that even the settlement dated 9.1.1991 will not empower the management to terminate the services of the temporary employees who are working in the bank services like the Workman herein as it does not specify the termination of the employees. In fact there are so many vacancies wherein the Management has engaged several new persons as temporary messengers/ attendars/ sweepers etc., even after the judgment of Hon'ble High Court without considering the cases of the similarly situated candidates like the Workman herein. It is submitted inspite of engaging fresh candidates as is now being done by the Management they would have continued the similarly situated candidates like the Workman herein in the services of the bank and consider their cases for absorption in view of the circulars issued by Central Government as well as the directions of this Hon'ble Court in Writ Petition No.4194/97, dated 5.3.97. In view of the circulars issued by the Central Government, the Management should not have relied upon the settlement dated 9.1.1991. Hence, the impugned action of the Management is illegal, unjust, violative of fundamental rights such as Articles 14,16 and 21 of the Constitution of India.
- 11. The Workman submits that in W.P. No.4194/97 filed by the union of temporary employees where in they have complained about the non- implementation of the settlements arrived between the parties and sought for absorption. Such employees in the bank services on permanent basis before the date fixed for carrying out the terms of settlement, the Court held that the members of the union had been empanelled in the list, they were not regularized and the time was going to run out to the near future and the Respondent bank and its officers cannot escape from the liability of enforcing the settlement which has been reached and therefore directed that the bank and the officers shall implement the settlement dated 17.11.87 as amended from time to time before the expiry of 31.3.97.
- 12. Further, it is submitted that in the clause of Settlement it is specifically mentioned that the workmen to be absorbed/appointed in the bank prohibiting any temporary appointments subsequent to the date of settlement even the authorities want to make temporary appointments that should be made only from among the empanelled can be appointed either for temporary vacancy or permanent vacancy except from among the empanelled candidates like the Workman and that should be continued till they are absorbed. The management committed unfair labour practices and terminated the services of the candidates with effect from 1.4.1997 which is arbitrary, discriminatory, contrary to their own guidelines and violative of the constitutional provisions which are guaranteed in Chapter -III of the Constitution of India.
- The Workman submits that it is strange as to how the panels were allowed to lapse by a so-called Memorandum of Understanding dated 25.2.1997, that the action of terminating such employees like the Workman by virtue of an impugned oral proceedings without implementing the settlement would be illegal and unfair labour practice which cannot be allowed to be perpetuated. That the discontinuance of the Workman after 31.3.97 who had served in the bank in any capacity amounts to retrenchment. It could not have been done without any notice and it violates Sec.25FF of the Industrial Disputes Act, 1947 and the said action is violative of principles of natural justice guaranteed under Chapter III of the Constitution of India. This amounts to retrenchment without one month's notice and taken in view of such notice. Thus, the main proceedings issued by the Respondent is without jurisdiction and is arbitrary, illegal and therefore liable to be quashed. That the alleged Memorandum of Understanding dated 27.2.97, Ex.M5 does not own any legal entity, as the said Memorandum of Understanding is not published anywhere to brought to the notice of the Workman whose rights are being affected. It is submitted that Management did not adhere to the procedure envisaged by the Central Government in its' instructions dated 16.8.90 in the year 1995. The same was not followed in the year 1997 despite there being vacancies. management has followed the procedure of calling candidates through Employment exchange instead of giving chance to the empanelled candidates like the Workman here. It is pertinent to mention here that the Respondent Management sent letters to the all similarly situated candidates like the Workman in the month of June, 1997, subsequent to the passing of impugned termination orders. After knowing the facts that the candidates are litigating, the Management refused to engage these candidates. It is once again reiterated that the panels are meant for absorption but not for termination. It was the duty of the Management to engage the empanelled candidates like the Workman even in temporary vacancies till they are absorbed permanently in regular vacancies. Hence, the action of the Respondent Management terminating the services of the Workman by oral order dated 31.3.97 is unjust, illegal, violative of principles of natural justice and hence, the Management be directed to reinstate and absorb the Workman and to grant all incidental and consequential benefits.
- 14. Per contra, Respondent had filed counter and made a contentions that the reference is not tenable and contrary to the provisions of I.D. Act, 1947. Respondent submitted that to tide over severe sub-ordinate staff constraints which arose out of leave vacancies, exigencies, etc., and also owning to the restrictions imposed by the Government of India/Reserve Bank of India on intake of staff, the Respondent bank used to engage sub-ordinate staff like messengers, sweepers, sweeper cum water boys, etc., depending on the availability of work on purely temporary basis for the smooth and uninterrupted functioning of the branches. It is submitted that the All India State Bank of

India Staff Federation which represents majority of the employees in the State Bank of India comprising about 98% of the work force as its' members espoused the cause of temporary employees who have put in less than 240 days of temporary service in 12 calendar months in the bank and who were ineligible for any protection under Industrial Disputes Act, 1947 to give a chance for being considered for absorption and permanent appointments.

- Discussions were held and on 17.11.1987 an agreement was signed between the federation and the Management bank under Sec. 2(p) read with Sec 18(1) of the Industrial Disputes Act, 1947 read with Rule 58 of Industrial Disputes (Central) Rules 1957. A copy of the said settlement dated 17.11.87 which may be herein after referred as first settlement is filed and 4 categories were made as it has already been mentioned in the claim statement above, it need not be repeated here. In the first settlement, it was agreed that the temporary employees as categorized would be given a chance for being considered for permanent appointment in the bank's service against the vacancies which are likely to arise during the period 1987 to 1991. On 16.7.88 second settlement was arrived between the Federation and the Bank whereby it was agreed to substitute the period of consideration of vacancies as 1987 to 1992 in place of 1987 to 1991 as contemplated under the first settlement dated 17.11.1987. This is the second settlement. A 3rd settlement was entered into on 27.10.88 and it was agreed that the bank's service against the vacancies likely to arise from 1988 to 1992 was to be considered. Government of India vide its letter dated 16.8.90 issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of approach paper on the issue provided by a committee constituted in this regard. Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper. The approach paper specified that the cases of temporary service in 12 consecutive months and who are entitled to benefit of Sec.25F of the Industrial Disputes Act, 1947 may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired they could enter into a conciliation settlement with the representative union. In para. 6(h) it is mentioned that only those temporary employees who had put in temporary service of 90 days or more days after 1.1.82 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 days or more days, the bank by way of a further concession entered into settlements. Even in respect of those who had put in less than 90 days and also the bank went a step further and said those persons who are working after 1975 were also considered. Hence, there was a genuine effort on the part of the Respondent bank to provide as many as possible jobs subject to the availability of the vacancies. However, para 6 (k) of the approach paper made it clear that it is a one time, exercise in full and final, settlement of all the claims and disputes for the past period, in respect of temporary workmen covered by the settlement. Another settlement was entered on 9.1.91 herein after referred as 4th settlement and the time limit was extended upto 1994 and separate panel was prepared for temporary employees, casual/daily wagers. It was agreed that while vacancies arising between 1988 to 1994 in respect of temporary employees and in respect of casual/daily wagers, they can be considered for the vacancies arising between 1995-96 only.
- It is submitted that the administrative set up of the Hyderabad Local Head Office comprises of four Zonal Offices (Zones) at Hyderabad, Vijayawada, Visakhapatnam and Tirupathi covering all the Districts of Andhra Pradesh. In terms of the settlement the Management after following the procedure laid down therein prepared the panels of qualified candidates of temporary employees denoted as 1989 panel and also panel of casual/daily wagers denoted as 1992 panel for giving a chance for being considered for permanent absorption. These panels were prepared zone-wise separately for messengers and non-messengers in the descending order of temporary service put in by the candidates during the stipulated period i.e., 1.7.1975 to 31.7.1988. That the Federation approached the Regional Labour Commissioner(C) for implementation of bi-partite settlement in respect of absorption of temporary employees. The Regional Labour Commissioner(C) conducted conciliation proceedings and an agreement was arrived between the Federation and the bank. It was agreed that it would be kept alive upto March, 1997. A copy of the conciliation proceedings dated 9.2.1995 signed by the parties is filed as material paper. A settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Sec.2 (p) read with Sec.18(1) of the Industrial Disputes (Central) Rules, 1957, which is hereinafter called as 5th settlement. That on 27.2.1997 a Memorandum of understanding was also signed by the federation's affiliate and the bank Management recording the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by Central Office and thereby 403 messengerial vacancies were sanctioned . It was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time nonmessengerial staff in the usual manner and the agreement was reached accordingly. It was agreed between the Federation's affiliate and the Management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers/casual employees would lapse on 31.3.1997. That as agreed upon vacancies were filled from the panels. The Workman who has put in an aggregate temporary service of less than 240 days in a continuous block of 12 months period during 1.7.1975 to 31.7.1988 has no right to seek a direction to consider his candidature for absorption in the Management bank under any rule/law except under the settlement entered into thereon.

- 17. Respondent contended that, in fact, the case of the Workman can be considered under all the five settlements having got his case considered under provisions of these settlements. All the other provisions and terms of the settlements are also binding on him/her. The Management bank has not violated any of the provisions of the terms of the said settlement. That the very preparation and maintenance of panel is in compliance of the terms agreed under these settlements. These settlements were time bound and they ceased to exist on 31.3.1997. That the bank has never promised that all the candidates in the panel will be absorbed. In the advertisement itself it was made clear that candidates will be considered for absorption in the vacancies that may arise upto 1992. Keeping alive the panels after 31.3.1997 is contrary to the settlements arrived between the State Bank of India Staff Federation and the Management That the settlements are binding on the parties. The Workman is also bound under the terms of the said settlement. The settlement does not suffer from any ambiguity as their language is very clear. The right under the settlements is to give them a chance to be considered for future appointment in the bank's services against the vacancies likely to arise. The settlements were effected to balance the expectations of the temporary employees to be absorbed in permanent service as against the constitutional rights for all eligible persons to be considered for employment every time a vacancy arises. That the alleged dispute including the demand for reinstatement has to be decided in this context. It is submitted that the period of panel list got expired on 31.3.97 and it is an integral term of the settlement and cannot be modified in any proceedings under the law. These temporary employees who unfortunately could not be accommodated for want of vacancies have no further rights to be considered for regularization. That the Hon'ble High Court in WP No.12964/94, held as follows, "It is needless to state that the settlement arrived at between the All India State Bank of India Staff Federation which, is the majority union and the bank Management is binding on the Workmen also. It is not at all the case of the Workman that any of the terms of the settlement has been violated by the bank's Management. If the Workman had worked in the bank on part-time basis before 31.5.94, that itself would not vest in him a right to claim that his services should be regularized on permanent basis against a full time cadre post. The claim put forth by the Workman in the present petition is therefore misconceived and not tenable. However, it is open to the Workman to claim any right which flows from the settlement between the union and the bank Management. As already pointed out that it is not the grievance of the Workman that some right which has flown from the settlement in favour of the Workman has been denied by the bank Management. Therefore, I do not find any ground, let alone substantial ground, to grant the kind of relief sought for by the Workman. Writ Petition fails and is accordingly dismissed. No costs."
- 18. Further, it is contended that if the panels were not lapsed at the end of designated period and allowed to be continued it would result in making the contracts of temporary employment indirectly permanent through back door entry, which would not only be contrary to the settlements but also to Articles 14 and 16 of Constitution of India and deprive the chances of original claimants who would Come through proper recruitment procedure. As their rights have been crystallized by operation of the settlements. Hence, there is no question of any Legitimate expectation being violated.
- 19. Similarly placed ex-employees filed WP No.9206/1995 and the batch before the Hon'ble High Court of A.P. and the learned Single Judge allowed the Writ Petitions. Aggrieved by the same WA No.86/98 and the batch was filed and the Division Bench set aside the order of the Single Judge. Thereafter the ex-temporary employees filed Special Leave Petition No.11886-11888 of 1998 before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court of India also dismissed the SLP. Therefore reference to the Judgement of the Learned Single Judge in WP No.9206/97 is of no consequences as the same has already been set aside. The observations made in the Judgements cannot be relied upon for any purpose what so ever. The question of operation of Sec.25F would not come into play. Further the issue is covered by various Judgements of Hon'ble Supreme Court of India and various Hon'ble High Courts. Hence, the reference may be ordered that the Workman is not entitled for any relief.
- 20. In order to fortify his claim Workman has examined himself as WW1 and also filed documents in evidence which has been exhibited as Ex.W1 to W4. Further, the Workman has filed photocopies of documents in support of his claim which are discussed as under:-
- Ex.W1 is the service certificate issued by the Respondent according to this document the Workman has worked with the Respondent branch for total 46 days. Further, Ex.W2 is the notification and Ex.W3 is the intimation for interview which has nothing to do with the proof of working days. Ex.W4 is another certificate issued by the Branch Manager according to this certificate Workman Sri C.S. Vijaya Kumar has worked for a total of 641 days.
- 21. On the other hand, Respondent has examined witness MW1 Sri Aluru Rama Rao and this witness has exhibited 12 documents, marked as Ex.M1 to M12. The details of these documents are as follows:-
- Ex.M.1 is the Settlement dated 17.11.1987. Ex.M2 is the Settlement dated 16.7.1988. Ex.M3 is the Settlement dated 27.10.1988. Ex.M4 is the Settlement dated 9.1.1991. Ex.M5 is the Minutes of the conciliation proceedings dated 9.6.1995. Ex.M6 is the Settlement dated 30.7.1996. Ex.M7 is the Memorandum of Understanding dt. 27.2.1997. Ex.M8 is the Particulars of 1989 Messengerial Panel. Ex.M9 is the Particulars of 1989 Non-Messengerial Panel. Ex.M10 is the Particulars of 1992 General Attendant Panel. Ex.M11 is the Judgment of Hon'ble High Court of A.P. in Writ Appeal No.86/98 dt.1.5.1998. Ex.M12 is the Judgment of Hon'ble Supreme Court of India in SLP No. 11886-11888 of 1998 dt.10.8.1998.

- 22. Apart from afore mentioned documents, Learned Counsel for Workman has also filed a long list of various judgements of Hon'ble Supreme Court as well as Hon'ble High Court, which we will discuss at appropriate place in this Award.
- 23. Heard the argument of Learned Counsel for Workman as well as for Respondent.
- 24. On the basis of rival pleadings of both the parties and submissions made by the Learned Counsel for both the parties, following points arise for determination in the industrial dispute:-
 - I. Whether the 1st settlement dated 17.11.1987, 2nd settlement dated 16.7.1988, 3rd settlement dated 27.10.1988, 4th settlement dated 9.1.1991 and 5th settlement dated 30.7.1996 entered into between State Bank of India and All India State Bank of India Staff Federation and also Memorandum of Understanding are binding upon both the parties?
 - II. Whether the action of State Bank of India, Nacharam branch in terminating the services of Workman Sri C.S.Vijaya Kumar, a Messenger with effect from 31.3.1997 is justified?
 - III. Whether the Workman is entitled for absorption on permanent post in the Branch of Respondent management as per averments made by him in the claim statement?
 - IV. To what relief if any the Workman is entitled for?

Findings:-

25. Point No.I:- Undisputedly settlements dated 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 and 30.7.1996, minutes of conciliation proceedings and memorandum of understanding dated 27.2.1997 were executed between the State Bank of India and All India State Bank of India Staff Federation under section 2(p) and 18 (1) of I.D. Act, 1947 read with Rule 58 of Industrial Disputes (Central Rules), 1957.

Section 2(p) of the Industrial Disputes Act, 1947 as follows:-

(p) "settlement" means a settlement arrived at in the course of conciliation proceeding and includes a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to an officer authorised in this behalf by the appropriate Government and the conciliation officer;

Section 18(1) provides as follows:-

- 18. Persons on whom settlements and awards are binding.
- [(1) A settlement arrived at by agreement between the employer and Workman otherwise than in the course of conciliation proceeding shall be binding on the parties to the agreement.

Therefore, in view of the provision contained u/s.18 (1) I.D. Act, 1947, terms and conditions enumerated in the aforesaid settlements are binding on the parties to the agreement. The Learned Counsel for Workman has argued that the Workman after going through the selection procedure has successfully been listed in the panel for appointment on the permanent basis in the Respondent management and the empanelled list has to be valid till last person in the empanelled list is appointed on permanent basis. But the impugned order dated 25.3.97, 27.3.97 and 31.3.97, has been issued by Respondent management thereby the services of the Workman has been terminated and the said order is not in consonance of the terms of the agreement entered into between the parties. Further, Workman submits that the Respondent in the 5th settlement has mentioned the date i.e., 31.3.1997 for lapse of empanel list which is illegal and that is not binding upon the Workman. The condition of lapse of empanelment list on 31.3.97 incorporated in the aforesaid 5th settlement, is arbitrary and illegal.

26. The perusal of the impugned order dated 25.3.1997 goes to reveal that the Chief/Branch Manager, SBI Zonal Office has issued the letter to all the branches with regard to the subject not to make any temporary appointments in the Branch in messengerial category from 1.4.1997. The extract of the said letter is given below:-

"We have been advised by the Deputy General Manager, Zonal Office, Hyderabad that as both the panels of temporary employees of 1989 and daily wagers/casual labours of 1992 will lapse by 31.3.1997, it has been decided by Central Office not to make any temporary appointments in messengerial category from 1.4.1997."

Thus, from the contents of the aforesaid letter, it manifest that Head Office of State Bank of India vide letter dated 25.3.1997 has issued direction to all its branches not to make any temporary appointments in messengerial category from 1.4.1997 due to reason of lapse of both panels i.e., 1989 & 1992 on 31.3.1997 as per terms of settlements entered into by both parties. Further the contents of the subsequent letter dated 27.3.1997 issued by Respondent Management is also direction to Branch Manager, State Bank of India not to make any temporary messengerial category appointment with effect from 1.4.1997 and it has also been communicated to all concerned that the panels of temporary employees and daily wagers maintained by Zonal offices stand lapsed from 31.1.1997. Further, office order dated 31.3.1997 has been issued by Respondent management that goes to reveal that the said office order has

been issued to this effect that, "Consequent on absorption of temporary employees in permanent cadre, it has been decided by the competent authority that no one onwards, no further daily labour or temporary employees/appointments should be resorted to/engaged/employed." Therefore, it reflects from the contents of the aforesaid orders that the temporary appointment in messengerial category and daily labour has been stopped by the Respondent management with effect from 1.4.1997 because of the lapsed of panel of temporary workers and daily wagers by 31.3.1997. The agreement for lapse of both the panels on 31.3.1997 is contained in the 5th settlement which has been arrived at between the parties on dated 30.7.1996 with the consensus of both the parties. Therefore, Workman can not challenge the terms and conditions contained in settlement dated 30.7.1996 regarding lapse of panel on 31.3.1997 as agreed between State Bank of India and State Bank of India Staff Federation. As per provision contained u/s.18(1) of I.D. Act, 1947 the said Agreement dated 30.7.1996 is binding on both the parties.

In the case of Allied Sales Corporation Secunderabad vs. The Authority Under Andhra Pradesh..... 1990 II LLJ 510 AP para 414, Hon'ble Court have held:-

"4. There was a settlement between the Management and the workmen under <u>Section 18(1)</u> of the Industrial Disputes Act on 25th April 1983 under which the age of superannuation of the workmen was fixed at 55 years. The settlement was to be in force upto 30th June 1986 and the next settlement, incorporating practically the same terms, was again entered into on 4th February 1987 under <u>Section 18(1)</u> of the Industrial Disputes Act. There is no dispute that these settlements are under <u>Section 18(1)</u>.

14. Now the Authority constituted under <u>Section 41(1)</u> of the Act is an authority with very limited jurisdiction. It can only decide in the first appeal whether a termination by the management is valid or not and is within the parameters of <u>Section 40</u> of the Act. The said Authority, in our view, has absolutely no jurisdiction to decide whether a settlement entered into under <u>Section 18(1)</u> of the Industrial Disputes Act between the representatives of the Workmen and of the Management, is vitiated by undue influence or misrepresentation or coercion on the part of the Management. The Authority, namely, the Assistant Commissioner of Labour, was never intended by the A.P. Legislature to have jurisdiction to go into the question of the validity of a settlement arrived at under <u>Section 18</u> of the Industrial Disputes Act by an Industrial Court. That Parliament has, in fact, constituted Industrial Courts under the <u>Industrial Disputes Act</u>, with extensive powers cannot be disputed. What we mean to say is that the Authority under Section 41(1) of the A.P. Act has no jurisdiction what-so-ever either to question or to decide about the validity of any such settlements. If parties to a settlement have a grievance about the validity of a settlement, it is for them to agitate the matter before the appropriate forum and they cannot ask an Authority constituted under <u>Section 41(1)</u> of the A.P. Shops and Establishments Act, 1966 with limited jurisdiction, to go into any such question and, that too, incidentally while deciding whether retirement as per the contract of employment, is legal or not."

It is not the case of Workman that aforesaid settlements are vitiated by undue influence or misrepresentation or coercion on the part of the management. If the Workman feeling aggrieved by any terms of settlement/ agreement on the aforementioned grounds then he can challenge of settlement before a competent authority under the Act, 1947. But here in the instant matter it is not a case of Workman that aforementioned settlement has been entered into between the parties on the ground of undue influence or misrepresentation or coercion. Therefore, Workman is barred to raise any objection in respect of fixing the date of lapse of both panels on 31.3.1997 as agreed between both the parties and Workman can not challenge any terms of said Agreement.

Further in the case of Herbertsons Limited Vs. Workmen of Herbertsons Limited and Ors, 1977 AIR 322, Hon'ble Supreme Court have held:-

The Tribunal thought that the question of the quantum of membership of the 2nd Respondent did not call for a finding at all in view of Ihis Court's order. As observed above that was not a correct assumption. On the other hand, we feel that this view of the Tribunal has led it to approach the matter in an entirely erroneous manner. The Tribunal is, rightly enough, conscious that under section 18 (1) of the Industrial Disputes Act the settlement was binding on the company and the members of the 3rd Respondent union. Even so, the Tribunal devoted nearly half of its order in scanning the evidence given by the company and Respondent No. 3 to find out whether the terms of the settlement had been explained by the President of the union to the workmen or not and whether the workers voluntarily accepted the settlement knowing all the "consequences". This to our mind is again an entirely wrong approach.

"When a recognised union negotiates with an employer the workers as individuals do not come into the picture. It is not necessary that each individual worker should know the implications of the settlement since a recognised union, which is expected to protect the legitimate interests of labour, enters into a settlement in the best interests of labour. This would be the normal rule. We cannot altogether rule out exceptional cases where there may be allegations of mala fides, fraud or even corruption or other induce- ments. Nothing of that kind has been suggested against the President of the 3rd Respondent in this case. That being the position, prima facie, this is a settlement in the course of collective bargaining and, therefore, is entitled to due weight and consideration.

It is not possible to scan the settlement in bits and pieces and hold some parts good and acceptable and others bad. Unless it can be demonstrated that the objectionable portion is such that it completely outweighs all the other advantages gained the Court will be slow to hold a settle- ment as unfair and unjust. The settlement has to be

accepted or rejected as a whole and we are unable to reject it as a whole as unfair or unjust. Even before this Court the 3rd Respondent representing admittedly the large majority of the workmen has stood by this settlement and that is a strong factor which it is difficult to ignore. As stated elsewhere in the judgment, we cannot also be oblivious of the fact that all workmen of the company have accepted the settlement. Besides, the period of settlement has since expired and we are informed that the employer and the 3rd Respondent are negotiating another settlement with further improvements. These factors, apart from what has been stated above, and the need for industrial peace and harmony when a union backed by a large majority of workmen has accepted a settlement in the course of collective bargaining have impelled us not to interfere with this settlement. That being the position, we unhold the settlement as fair and just and order that the award of the Tribunal shall be substituted by the settlement dated October 18, 1973. The said settlement shall be the substituted award. The appeal is disposed of accordingly. There will be no order as to costs."

Therefore, in view of the law laid down by the Hon'ble Apex Court as discussed above, the contention of the Workman that the date fixed for lapse of empanelled list on 31.3.1997 for appointment to the permanent post vide 5th Settlement dated 30.7.1996 is arbitrary, illegal is not untenable. The recognized union of Workmen has negotiated with the Respondent Bank Management representing large number of Workmen and the Workman as individual do not come into picture. Workman in the instant case has work as temporary Workmen in the Respondent Branch and in response of Notification he had applied for inclusion of his name in the panel and he was selected for inclusion his name in the panel list to be utilized for absorption of such Workman to permanent post in order of their seniority in the list. The Settlement dated 30.7.1996 between State Bank of India and All India State Bank of India Staff Federation under Sec.2(p) and Sec.18(1) of I.D. Act, 1947 has clearly provided as regard non-messengerial position and it is agreed that all such posts sanctioned fallen vacant upto 31.3.1997 shall be filled before empanel list is allowed to lapse. Thus, in view of law laid down by the Hon'ble Apex Court, in the instant case, Agreement dated 30.7.1996 was entered into between both the parties in respect of lapsing of the both the panels on 31.3.1997 and absorption of the Workmen from panel list was subject to availability of vacancy of post likely to arise upto 31.3.1997, have a binding force on Workman as well as management of State Bank of India in view of provision contained under section 18 (1) of I.D. Act, 1947.

Thus, Point No.I is answered against the Workman and in favour of the Respondent.

- **Point No.II**:- Firstly, it is submitted on behalf of the Workman that the Respondent has terminated his services by oral order on 31.3.1997 without issuing any notice or paying any salary or compensation in lieu thereof. Therefore, the termination order of the Workman from service is in violation of provision contained Under Section 25 F of I.D. Act, 1947. Therefore, the order is liable to be set aside.
- 28. On the other hand, Respondent counsel contended that Workman has not worked for 240 days in any preceding calendar year. Therefore, reference of the industrial dispute is not relevant. In this context, the Workman has examined himself as WW1 who has reiterated that Workman has been terminated from service by Respondent on 31.3.1997 without notice of salary or compensation in lieu thereof. Before examining the claim of the Workman on merit it would be apposite to reproduce the provision contained under section 25 F:-

Section 25F provides:-

Conditions precedent to retrenchment of workmen.- No Workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

- (a) the Workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the Workman has been paid in lieu of such notice, wages for the period of the notice:
- (b) the Workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service] or any part thereof in excess of six months; and
- (c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette].

Compensation to workmen in case of transfer of undertakings.

Section 25B defines the term continuous service which provides

Definition of continuous service. - For the purposes of this Chapter, --

- (1) a Workman shall be said to be in continuous service for a period if he is, for that period, in uninterrupted service, including service which may be interrupted on account of sickness or authorized leave or an accident or a strike which is not illegal, or a lock- out or a cessation of work which is not due to any fault on the part of the Workman;
- (2) where a Workman is not in continuous service within the meaning of clause (1) for a period of one year or six months, he shall be deemed to be in continuous service under an employer--
- (a) for a period of one year, if the Workman, during a period of twelve calendar months preceding the date with reference to which calculation is to be made, has actually worked under the employer for not less than--

(i) one hundred and ninety days in the case of a Workman employed below ground in a mine; and

(ii) two hundred and forty days, in any other case;

In order to prove the fact of 240 days of service within 12 months of a calendar year just preceding from the date of termination, the initial burden of proof lies upon the Workman and the Workman has to prove this factum by adducing his oral as well as documentary evidence in support of his claim.

Further, how to calculate 240 days of service by the Workman in a calendar year. In this context the reference of decisions of Hon'ble Supreme Court is relevant and the same are discussed below:-

In Rajasthan State Ganganagar S. Mills Ltd. v. State of Rajasthan and Anr. (2004) Apex Court held:

"It was the case of the Workman that he had worked for more than 240 days in the year concerned. This claim was denied by the appellant. It was for the claimant to lead evidence to show that he had worked for 240 days in the year preceding the date of his termination. He has filed an affidavit. It is statement which is in his favor and that cannot be regarded as sufficient evidence for any Court or Tribunal to come to the conclusion that in fact the claimant had worked for 240 days in a year These aspects were highlighted in Range Forest Officer v. S.T. Hadimani (2002 (3) SCC 25. No proof of receipt of salary or wages for 240 days or order or record in that regard was produced. Mere non-production of the muster roll for a particular period was not sufficient for the Labour Court held that the Workman had worked for 240 days as claimed."

In Municipal Corporation, Faridabad v. Siri Niwas (2004 (8) SCC 195), held "the burden was on the Workman to show that he was working for more than 240 days in the preceding one year prior to his alleged retrenchment." In M.P. Electricity Board v. Hariram (2004 (8) SCC 246) the position was again reiterated in paragraph 11 as follows: "The above burden having not been discharged and the Labour Court having held so, in our opinion, the Industrial Court and the High Court erred in basing an order of reinstatement solely on an adverse inference drawn erroneously.."

In the case of Manager, RBI, Bangalore vs. S Mani (2005) SCC Page 100, the 3 Judges Bench of the Apex Court held that "the initial burden of proof was on the Workman to show that he had completed 240 days of service."

Hon'ble Apex Court in the case of Mohan Lal vs Management BEL 1981 SCC page 225 has laid down the principle that how to count 240 days of service within one year it is held: "Clause (2)(a) provides for a fiction to treat a Workman in continuous service for a period of one year despite the fact that he has not rendered uninterrupted service for a period of one year but he has rendered period of 240 days during the period of 12 calendar service for months counting backwards and just preceding the relevant date being the date of retrenchment. In other words, in order to invoke the fiction enacted in clause (2)(a) it is necessary to determine first the relevant date, ie the date of termination of service which is complained of as retrenchment. After that date is ascertained. move backward to a period of 12 months just preceding the date of retrenchment and then ascertain whether within the period of 12 months, the Workman has rendered service for a period of 240 days. If these three facts are affirmatively answered in favor of the Workman pursuant to the deeming fiction enacted in clause (2)(a) it will have to be assumed that the Workman is in continuous service for a period of one year and he will satisfy the eligibility qualification enacted in Section 25-F"

"14. We have already extracted section 25B since its amendment and the change in language is the legislative exposition of which note must be taken. In fact, we need not further dilate upon this aspect because in <u>Surendra Kumar Verma and Ors. v. Central Government Industrial-cum-Labour Court, New Delhi and Anr., Chinnappa Reddy. J., after noticing the amendment and referring to the decision in <u>Sur Enamel and Stamping Works (P) Ltd</u> case, held as under:</u>

"These changes brought about by Act 36 of 1964 appear to be clearly designed to provide that a Workman who has actually worked under the employer for not less than 240 days during a period of twelve months shall be deemed to have been in continuous service for a period of one year whether or not he has in fact been in such continuous service for a period of one year. It is enough that he has worked for 240 days in a period of 12 months, it is not necessary that he should have been in the service of the employer for one whole year."

In a concurring judgment Pathak J. agreed with this interpretation of section 25B(2). Therefore, both on principle and on precedent it must be held that section 25B(2) comprehends a situation where a Workman is not in employment for a period of 12 calendar months, but has rendered service for a period of 240 days within the period of 12 calendar months commencing and counting backwards from the relevant date, i.e. the date of retrenchment. If he has, he would be deemed to be in continuous service for a period of one year for the purpose of section 25B and Chapter VA."

Thus, in view of the law laid down by the Hon'ble Apex Court as discussed above the initial burden of proof lies upon the Workman to show that he has completed 240 days of the service with the Respondent just preceding from the date of his termination. Further, in respect of the employment of calculating the 240 days service in view of the contents of Section 25-F read with Section 25-B of the I.D. Act, 1947.

29. Now, in view of the provision contained under Section 25 F and law laid down by the Hon'ble Apex Court, we have to examine whether the Workman has discharged his initial burden of proof in respect of his claim of 240 days continuous service in a calendar year just preceding from the date of his termination i.e., 31.3.1997.

In this context, WW1 in his cross examination has stated that,

"I was not sponsored by any employment exchange. I did not undergo regular process of selection before my appointment as a temporary attender." Further witness states, "I did not work for 240 days in any year in my entire service in the bank."

Thus, it is clear from the testimony of WW1 that the Workman had not worked for 240 days continuously in any 12 months of a calendar year just preceding from the date of his termination in the Respondent bank. Therefore, Workman failed to establish his plea by his oral and documentary evidence that he had worked for 240 days continuously in calendar year just preceding from the date of his termination i.e., 31.3.1997. Thus, the claim of the Workman that he has been terminated by oral order without issuing notice or payment in lieu after termination, in contravention of Section 25 F of Industrial Disputes Act, 1947 is not tenable. However the documents filed by the Workman in support of his claim, number of days worked with the Respondent goes to reveal that the Workman had worked intermittently as daily wager depending upon availability of work in branch. Workman did not file any document of appointment letter or salary slips in support of his claim for appointment as a non-messenger in the Respondent branch on temporary basis.

- 30. Per contra, the Learned Counsel for Respondent has submitted the allegation of Workman that he was terminated from services is not correct. As the vacancies were filled up on regular basis in order of their respective seniority the non-engagement of the Workman does not amount to termination. Further, Respondent contended that no law provide that even though there is no work temporary employee should be continued in the bank work as the very engagement of Workman was subject to availability of work. Therefore, the allegation that the bank has indulged in unfair labour practice is incorrect.
- Thus, in view of the fore gone discussion and contentions made by the Respondent, I find the force in the argument advanced by the Respondent that in the instant matter, Workman was not terminated from service by order dated 31.3.1997 rather he was disengaged in view of the non-availability of the work in the branch. Further, there was direction issued by the Head Office of the Respondent authority not to engage any daily wager Workman/temporary Worker w.e.f. 1.4.1997. Thus, such disengagement of Workman does not amount to termination. Moreover, the Workman failed to prove his claim that he was terminated in contravention of provision of Sec.25F of the I.D. Act, 1947 as he failed to establish his plea by any oral or documentary evidence that he had worked for 240 days continuously in a twelve months of calendar year just preceding from date of termination i.e., 31.3.1997.
- 32. Further, perusal of the order dated 25.3.1997 goes to reveal that the Chief Branch Manager, State Bank of India has issued the letter to Zonal Office with direction to all its branches to this effect that they have been advised by the DGM, Zonal Office, Hyderabad that as both the panel of temporary employees of 1989 and daily wagers/casual labour of 1992 will lapse on 31.3.1997 it has been decided by central office not to make any temporary appointments in messengerial cadre from 1.4.1997, therefore it was directed to issue suitable instructions not to make temporary appointments from 1.4.1997. There is no mention in this order that the Workman herein has been terminated from service by this order.
- 33. Further, the circular dated 27.3.1997 was issued by DGM, SBI to all branches in commercial network in respect of the non-appointment of temporary employees in subordinate cadre and it has directed not to make any temporary employment in the subordinate cadre with effect from 1.4.97 and further, it has directed to ensure that no temporary/casual/daily basis appointment of the petty cash. Further, it is directed to all Branch Managers that any deviation in this regard will be viewed seriously. Thus, these circulars do not reflect that the Workman has been terminated from service by this order.
- 34. Similarly, office order dated 31.3.1997 is simply a direction to all branches of the Respondent bank by DGM that no further daily labour should be engaged or employed. Therefore, the plea of the Workman that he has been terminated by the aforesaid order dated 25.3.1997, 27.3.1997 and 31.3.1997 from the service by the Respondent is not acceptable. The evidence adduced by the Workman clearly goes to reveal that he had worked as a daily wager for which he has been paid wages according to number of working days. As there was an order for prohibition for engaging temporary workmen, in the bank, therefore, Workman could not be engaged by the Respondent for work from 1.4.1997 and there after. It is settled law that the daily wagers are engaged by the employer depending upon the availability of work and as the work was not available the Workman was not engaged further by the Respondent management. Therefore, the Workman on the ground of number of days he had worked in the Respondent bank cannot claim any right to reinstate him into the employment. As the Workman failed to prove the mandatory condition of 240 days of continuous service as required under Sec.25F of I.D. Act, 1947. Therefore, the disengagement of Workman from work can not be termed in contravention of provision contained under Sec.25F and 25 B of the I.D. Act, 1947.

Thus, this point is answered against the Workman and in favour of Respondent.

- **Point No.III**:- In this context, the Workman has contended that the management failed to implement the selected panels during its valid tenure. The management adopted the back door methods contrary to the settlements and filled up the vacancies. The same is evident from the proceedings dated 18.11.1993 a copy of the same is filed in the material papers and the same may be read as part of the claim statement. Further, it is submitted that management has to adhere the procedure issued by the Central Government, the instructions dated 16.8.1990 in the year 1995, but same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through employment exchange instead of giving chance to the empanelled candidates like the Workman herein. The management sent call letters to the similarly situated candidates like the Workman in the month of June 1997 subsequent to issuance of impugned termination orders. After knowing the fact that they are litigating the issue by way of dispute, the management has refused to engage those candidates, the copies of call letters issued are filed herein along with claim petition. The Workman herein reiterates that the panels are meant for absorption but not for termination. In view of the same a duty is cast upon the Respondent management to engage the empanelled candidates like the Workman herein even in temporary vacancies till they are absorbed permanently in regular vacancies.
- 36 On the other hand, Respondent has contended that the Federation approached Regional Labour Commissioner (Central) for implementation of bipartite settlement in respect of the absorption of temporary employees. The Regional Labour Commissioner (Central) conducted conciliation proceedings and agreement was arrived at between the Federation and the Management bank. It is submitted that it was agreed between the Federation and the Management that both the panels of temporary employees and daily wagers /casual labour would be kept alive upto March, 1997 and the vacancies as agreed to under the afore set out settlements will be filled from both the lists concurrently. A copy of the conciliation proceedings dated 9.6.1995 signed by the parties to the dispute is filed as a material paper. Further, it is submitted that the settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Section 2(p) read with Section 18(1) of the Industrial Disputes (Central) Rules 1957 which is binding on the parties. A copy of this agreement which hereinafter may be referred to as 5th settlement for brevity, is also filed as a material paper. The 5th settlement dated 30.7.1996 whereunder the earlier four settlements dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 were also referred, it was agreed to, by the Federation and the Management bank that both the panels of temporary employees and daily wagers/casual employees will be kept alive upto March, 1997 for filling the vacancies existing/arrived at as on 31.12.1994 as per the norms agreed to between the bank and Federation and that thereafter the said panels would lapse. It was also agreed that within the framework of the above settlements the modalities about drawing names from either the panel of temporary employees or the panel of daily wagers and casual labour would be decided administratively on circle to circle basis depending upon the local requirements in consultation with the Federation's affiliate by the Circle management. It was further agreed that all messenger real vacancies/positions in the subordinate cadre including part-time attendants specifically provided as leave reserve will be filled by the end of 31.3.1997. Further, Respondent contended that on 27.2.1997 a memorandum of understanding was also signed between the Federation's affiliate and the bank management regarding the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by central office and thereby 403 messengerial vacancies were sanctioned to the circle of the Management bank and it was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached upon. Further, it was agreed between the Federations affiliate and the management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers /casual employees would lapse on 31.3.1997.
- 37. The Workman has contended that the empanelled list prepared by the Respondent management for appointment of temporary and daily wage Workers to the permanent post cannot lapse unless until it is exhausted by appointing all the empanelled persons and it should continue even after 31.3.1997, i.e., the date fixed for the lapse of panel. It is undisputed that the date of lapse of empanelled list of Workmen has been fixed to 31.3.1997 as mentioned in the settlement dated 30.7.1996, and agreed between the parties. It is settled law that and once the life of panel list lapses on the date as agreed between the parties it cannot be extended beyond that date. In the instant case the panel list of the workmen was valid upto 31.3.1997 in view of the terms and conditions enumerated in the 5th Settlement entered into between the parties. As the lapse of panel i.e., 31.3.1997 has been agreed by State Bank of India and State Bank of India Staff Federation through 5th Settlement, the Workman is not competent to challenge the same

In this context I would like to take reference of the decision of the apex court in the case of Syndicate Bank and Ors vs. Shankar Paul and Ors, AIR 1997 SC 3091, therein the Hon'ble Apex Court have held:-

"Till 1982, the branches of the appellant Bank in Calcutta region were recruiting persons locally to work as temporary attenders in leave vacancies. In view of the revised procedure prescribed by the Government of India in respect of such temporary appointments, the Calcutta regional office of the appellant Bank issued a circular to all of its branches on 14.8.1982, instructing all the branches under it to discontinue the old practice from 1.6.1982 and appoint only empanelled candidates. The regional office was to prepare a panel of eligible candidates, after calling

names from the local/district employment exchange, and split it up branch-wise. Following that new procedure yearly panels were prepared thereafter. Names of the Respondents were for the first time included in the panel prepared for the period 7.2.1987 to 6.2.1988. By its letter dated 7.2.1987 the Bank had informed the Respondents that the panel was valid for one year only and that inclusion of their names in the panel was not to confer on them any right to seek permanent appointment in the service of the bank. Considering the object with which the panel was prepared and the fact that it was an yearly panel expiring on 6.2.1988, we are of the opinion that the Respondents did not get any right, because of inclusion of their names in the said panel, for permanent absorption in the service of the Bank. Whatever conditional right they had came to an end with the expiry of the panel. The claim of the Respondents, as contained in the writ petition was thus misconceived and therefore the learned single Judge and the Division Bench, when it first decided the appeal, were right in dismissing the writ petition and the appeal respectively."

Thus, in view of the above law laid down by the Hon'ble Apex Court and in view of the terms and conditions of the 5th Settlement the contention of the Workman that empanelled list should continue even after 31.3.1997 till the last Workman in the panel is absorbed is not tenable. The contention of the Workman is baseless in view of recital in the settlement. Therefore, in view of the fore gone discussion and finding given at Point No. I regarding binding nature of Settlements and terms and conditions enumerated therein, in view of the provision contained u/s.18(1) of the I.D. Act, 1947, I am of the considered view that life of panels lapsed on 31.3.1997 in view of terms of settlement dated 30.7.1996 and plea of Workman that the panel shall continue even after 31.3.1997 till last man absorbed has no legal force and same is untenable.

- 38. Undisputedly, settlement agreement dated 30.7.1996 was executed between the State Bank of India and State Bank of India Staff Federation and in that settlement it was agreed that both the panels of temporary employees and daily wagers/ casual employees will be used for filling vacancies existing as on 31.12.1994 as per the norms agreed between the bank and the Federation. These empanelled workmen were to be given a chance for permanent appointment in the bank against vacancies arising up to December 1994 whereas the daily wagers/ casual employees were to be considered against the vacancies arise from January 1995 to December 1996, whereby the said panel would lapse. It was agreed that the vacancies falls upto 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus, the claim of the Workman to the post of permanent non-messenger in the Respondent management was subject to the availability of the sanctioned post and vacancies arising upto 31.3.1997. The workmen given chance to the permanent post were seniors in number of working days in panel list and Workman herein was junior to those workmen. Therefore, Workman could not be given absorption to permanent post being junior to other workmen in the panel list.
- 39. In this context the Workman witness WW1 was cross examined by the Respondent counsel and in the cross examination the witness WW1 states:-

"I applied in response to an advertisement issued by the bank. Further, witness states, the panel was prepared basing upon the number of days of service put in by the temporary employees. Some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. Further witness states, I am not having any documents to show that any person who worked for less number of days than me was given appointment in the bank."

Thus, from the above statement of the Workman witness WW1 it is clear that the panel was prepared in terms of various settlements entered into between Staff Federation of State Bank of India and State Bank of India and it was prepared on the basis of number of days of work put in by the temporary employees. Further, the Workman himself admitted that some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel and he is not having any document to show that any person who worked for less number of days than the Workman was given appointment in the bank. Therefore, the allegation of the Workman that the regular appointment has been made by the bank from the panel list in breach of the terms of the settlement and violation of seniority of panel list is not proved by this evidence of WW1. Thus, there is no evidence on record that bank has given the appointment to the temporary employees as well as daily wagers from the panel list 1989 and 1992 in breach of seniority of the temporary employees in the list. There is no evidence of jumbling in the panel list to make appointment of any permanent Workman in breach of the seniority. Therefore, I am constrained to hold that the Respondent Management has appointed the workmen from panel list in order of seniority and there is no jumbling of workmen in the panel list before it got lapsed on 31.3.1997.

- 40. However, Workman has taken the plea that the panels of Workmen for absorption in the employment of the Respondent banks (panels of temporary employees and daily wagers) has been lapsed on 31.3.1997 in contravention of terms of settlement as the object of preparing the entire empanelment of temporary and daily wagers was to provide them permanent employment and till the both the panel lists exhausted the panel list cannot be lapsed on 31.3.1997 and the date of lapsing of the panel on 31.3.1997 has been fixed by the Respondent arbitrarily without any authority.
- 41. In this context, the perusal of Settlement dated 30.7.1996 reveals that the 5th Settlement dated 30.7.1996 was entered under Section 2(p) and 18(1) of I.D. Act, 1947 read with Rule 58 of Industrial Dispute (Central) Rules 1957. This settlement has been entered into by the competent parties and in this settlement parties thereto agreed that both the panels of temporary employees and daily wagers/casual employees will lapse on 31.3.1997. Thus the

date of lapse of panel was fixed by both the parties with consensus under the settlement dated 30.7.1996 and same is binding upon the Workman under the provision of Section 18(1) of I.D. Act, 1947. Moreover, this issue of binding force of the settlement dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 has already been discussed, decided at finding in Point No.I of this award. However, the legality and validity of the aforementioned settlement has not been challenged by the Workman before any competent forum. Thus, claim of Workman that the date of lapse of panel i.e., 31.3.1997 has been fixed arbitrarily by the Respondent bank is untenable. As regard the claim of Workman for his absorption to the permanent post it is settled law that the Workman can not claim his regularization to permanent post merely on the basis of number of working days.

- 42. In this context the reference of the decision of Hon'ble Supreme Court in the case of **Oil and Natural Gas Corporation vs Krishan Gopal 2020(3)** SCALE 272, date of decision 7.2.2020 is relevant therein Hon'ble Supreme Court have has laid down principle regarding regularization of the Workman on permanent posts. Hon'ble Supreme Court have laid down the prepositions of regularization of the workmen to permanent post is as under:-
- "(i) Wide as they are, the powers of the Labour Court and the Industrial Court cannot extend to a direction to order regularisation, where such a direction would in the context of public employment offend the provisions contained in <u>Article 14</u> of the Constitution;
- (ii) The statutory power of the Labour Court or Industrial Court to grant relief to workmen including the status of permanency continues to exist in circumstances where the employer has indulged in an unfair labour practice by not filling up permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performing the same work as regular workmen on lower wages;
- (iii) The power to create permanent or sanctioned posts lies outside the judicial domain and where no posts are available, a direction to grant regularisation would be impermissible merely on the basis of the number of years of service:
- (iv) Where an employer has regularised similarly situated workmen either in a scheme or otherwise, it would be open to workmen who have been deprived of the same benefit at par with the workmen who have been regularised to make a complaint before the Labour or Industrial Court, since the deprivation of the benefit would amount to a violation of Article 14; and
- (v) In order to constitute an unfair labour practice under <u>Section 2(ra)</u> read with Item 10 of the <u>Vth Schedule of the ID Act</u>, the employer should be engaging workmen as badlis, temporaries or casuals, and continuing them for years, with the object of depriving them of the benefits payable to permanent workmen.

Thus, in view of the principles laid down by the Hon'ble Supreme Court as discussed above, in the instant matter the Workman utterly failed to prove his claim by adducing any documentary or oral evidence that the employer has indulged in unfair labour practice by not filling the permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performance was the same work, as regular workmen on lower wages.

- 43. Respondent has contended that all the vacancies exist and arise upto 31.3.19967 has been filled up from the panel list in order of seniority and no vacancy exists or arises as on 31.3.1997 remained unfilled. Further, it is contended that as per terms of settlement the life of panel lists has been lapsed on 31.3.1997, hence, there is no occasion to extend the life of panel lists beyond 31.3.1997. However, the workman failed to prove contrary by any evidence to the aforesaid contention of the Respondent that the vacancies were existing as on 31.3.1997 and the workman was not given absorption to the permanent post in order of his seniority. It is settled law that the power to create permanent or sanctioned post lies outside the judicial domain and where no posts are available, a direction to grant regularization would be impermissible merely on the basis of the number of years of service. Therefore, the claim of the workman on this ground also not acceptable.
- 44. Further, as per the of settlement, panel was prepared for absorption of the workmen on the permanent posts has already been lapsed on 31.3.1997 and the vacancies existing and arising upto 31.12.1994 and upto 31.3.1997 as settlement dated 30.7.1996 has been filled up from the panel by appointing the workmen as per seniority in the panel list. Workman witness WW1 in his cross examination has himself admitted this fact that, some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. The Workman failed to show that there was any breach of terms of settlement has been committed by the Respondent in appointment to permanent post from aforesaid panel list.
- 45. As discussed in preceding paragraph of this Award, the life of the panel has not been extended beyond 31.3.1997, by any further settlement hence, the panel list in which name of the Workman was included got expired on 31.3.1997. It is not the case of the Workman that Respondent has regularized similarly situated workmen either in the scheme or otherwise and the Workman has been deprived of same benefit on par with those workmen or the vacancies remained unfilled on the date of lapse of panels i.e., 31.3.1997, Industrial Tribunal has no jurisdiction to extend the date of lapse of panel i.e., 31.3.1997. This Tribunal can not order for regularization of workmen to the permanent post in contravention of the provision of Article 14 of the Constitution of India.

In the case of Mahboob Deepak vs. Nagar Panchayat Gajraula & Anr, Civil Appeal No.5875/2007 date of judgement 13.12.2007, Hon'ble Supreme Court have held:-

- "8. Respondent is a Local Authority. The terms and conditions of employment of the employees are governed by a statute and statutory rules. No appointment can be made by a Local Authority without following the provisions of the recruitment rules. Any appointment made in violation of the said rules as also the constitutional scheme of equality as contained in <u>Articles 14</u> and <u>16</u> of the Constitution of India would be a nullity.
- 9. Due to some exigency of work, although recruitment on daily wages or on an ad hoc basis was permissible, but by reason thereof an employee cannot claim any right to be permanently absorbed in service or made permanent in absence of any statute or statutory rules. Merely because an employee has completed 240 days of work in a year preceding the date of retrenchment, the same would not mean that his services were liable to be regularized."

Therefore, in view of the law laid down by the Hon'ble Apex Court, the claim of the Workman for absorption merely on the basis of number of day of work in the Respondent bank Branch is not acceptable. As regard plea of the Workman that the Workman should have been given employment even after 31.3.1997 as temporary Workman, it is the discretion of Respondent to engage the Workman depending upon availability of work and this Tribunal can not direct the Respondent to engage the Workman in the absent of such rule/scheme.

46. In view of principle laid down by Hon'ble Apex Court as discussed above, in the instant matter Workman utterly failed to establish the fact of rendering continuous service for a period of 240 days of service within a period of 12 calendar months commencing and coming backward from relevant date i.e., the date of retrenchment, if has he would be denied to be in continuous service for a period of one year. Therefore, the provision contained under Sec.25F of retrenchment is not applicable to Workman.

Counsel for Workman has relied upon number of decisions of Hon'ble High Court and Hon'ble Supreme Court and few of them are discussed herein:-

In the case of F.C.I., vs. Kamdhenu Cattle Feed Industries 1993 (1) SCC 71, therein Hon'ble Supreme Court have held:-

"7. In contractual sphere as in all other State actions, the State and all its instrumentalities have to conform to Article 14 of the Constitution of which non-arbitrariness is a significant facet. There is no unfettered discretion in public law: A public authority possesses powers only to use them for public good. This impose the duty to act fairly and to adopt a procedure which is 'fairplay in action'. Due observance of this obligation as a part of good administration raises a reasonable or legitimate expectation in every citizen to be treated fairly in his interaction with the State and its instrumentalities, with this element forming a necessary component of the decision making process in all State actions. To satisfy this requirement of non- arbitrariness in a State action, it is, therefore, necessary to consider and give due weight to the reasonable or legitimate expectations of the persons likely lo be affected by the decision or else that unfairness in the exercise of the power may amount to an abuse or excess of power apart from affecting the bona fides of the decision in a given case. The decision so made would be exposed to challenge on the ground of arbitrariness. Rule of law does not completely eliminate discretion in the exercise of power, as it is unrealistic, but providers for control of its exercise by judicial review."

In the case of State Bank of India, R.O., Vijayawada vs. Industrial Tribunal, Hyderabad WP No.193/1997, therein Hon'ble High Court have held,

"Sri Krovvidi Narasimham, the learned counsel for the 2nd respondent contends, supporting the award that it was a permanent vacancy and even though the 2nd respondent was appointed on temporary basis, his services were not liable to be terminated and he was to be regularised into service on permanent basis. Shastry award warrants that no temporary appointment can be made to a permanent post. But the matter is now covered by two division bench judgements dated 28.11.1986 in W.A. No.791 of 1986 and 25.8.1987 in W.A. No.270 of 1982. The ratio decided in the two judgements is to the effect that there cannot be any mandate to appoint employees on permanent basis when the requirement was for appointment on temporary basis. But it is held in the said judgements that when a temporary appointee is ousted from service and not for misconduct and, if again temporary appointment is to be made, then, the case of such temporary appointee who was ousted, has got to be considered in accordance with Sec. 25-H of the Act"

In the case of State of Haryana and others vs. Piara Singh and others. 1992 (4) SCC 118, therein Hon'ble Supreme Court have held:-

"49. If for any reason an adhoc or temporary employee is continued for a fairly long spell, the authorities must consider his case for regularization provided he is eligible and qualified according to the rules and his service record is satisfactory and his appointment does not run counter to the reservation policy of the state."

In the above cited judgements by the Workman the facts of the case are different hence do not apply to instant case of Workman.

47. On the other hand, in support of his contention Respondent has examined witness MW1 and MW1 in chief examination states that, Settlements i.e., on 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 were entered into between the SBI and SBI Staff Federation for filling up of the vacancies that arise up to 1994 for those temporary employees who has worked on scale wages. Further, MW1 states that two different panels for messengers and non-messengers as per the eligibility criteria prescribed by the bank. There are four modules in Andhra Pradesh and they are Hyderabad, Tirupathi, Vijayawada and Visakhapatnam. MW1 states that the temporary employees so empanelled were given permanent absorption depending upon the vacancies so arise strictly in terms of the settlement. MW1 states that on 9.6.1995 conciliation proceeding was held before the RLC(C), Hyderabad and in said proceedings it was decided that the panels will be kept live up to 31.3.1997 and vacancies will be filled from both the lists concurrently. A copy of the said minutes of proceedings is Ex.M5. Further, MW1 states that on 30.7.1996 another settlement was entered between the SBI and All India SBI Staff Federation providing for filling up of the vacancies arising up to December 1994 in respect of subordinate cadre and daily wage /casual wage employees out of panel so prepared were to be considered against vacancies arising from January 1995 to December 1996, thereafter the said panels lapse. MW1 states that it was also agreed that all the non-messenger positions in subordinate cadre including part time attendants specially provided as leave reserve will be filled before 31.3.1997 and as regards to nonmessengerial positions it is agreed that all such posts sanctioned and fallen vacant up to 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus in both the cases empanelled list were lapsed on 1.4.1997. Ex.M6 is the copy of the settlement dated 30.7.1996. Further, witness states that on 27.2.1997 a memorandum of understanding was reached between the SBI and SBI Staff Federation providing that both the panels above mentioned will lapse on 31.3.1997. Ex.M7 is the copy of the memorandum of understanding and Ex.M8 is the copy of the statements giving the particulars of 1989 non-messenger panel, Ex.M9 is the copy of the statement of 1989 nonmessenger panel, Ex.M10 is the copy of statement of 1992 panel. Further, witness states that petitioner was included in the 1989 panel. As the existing vacancies at that time were exhausted and his turn did not come he could not be given permanent employment in the bank as per the agreements. All the appointments were made strictly in accordance with the settlements reached from time to time between SBI and SBI staff federation and as per seniority, number of days of temporary service put in by them in the bank in the given period. Further, MW1 states petitioner was not sponsored by any employment exchange he did not undergo the regular process of selection required for appointment as a regular non-messenger the petitioner has not worked for 240 days in any year in his entire temporary service in the bank. The petitioner and other temporary employees were terminated from service by the bank. Further, MW1 states that the vacancies were filled up on regular basis with the temporary employees from the panels and these panels were expired in terms of the settlements so reached and there were no vacancies to absorb such Thus, witness MW1 has proved the documents Ex.M1 to Ex.M12 and also contentions made in the counter. However, MW1 was cross examined by the Petitioner Counsel. But nothing has been elicited in his cross examination so as to discredit the testimony of the witness MW1 as regards the date of lapse of both the panels on 31.3.1997 and reasons assigned for non-absorption of the Petitioner from the panel list to the permanent post. Moreover the witness MW1 was re-examined by the Respondent and the witness MW1 states that panels were expired in terms of the settlement send absorptions to the extent of the available vacancies were made. There was no termination of any temporary messenger as such but their services were not utilized after the cut off date as the available vacancies were already filled up and most of these Petitioners were not in the service of the bank as on the date of the expiry date of the panels. Therefore, in view of the aforesaid testimony of the MW1 in re-examination in the absence of cross examination remained uncontraverted, the claim of the Workman that he was entitled for absorption in permanent post in the branch of Respondent Management on the basis of panel list is found not established.

This point is answered against the Workman.

48. Point No.IV:-In view of the discussion and finding given at Point Nos. I, II and III, the Workman is not entitled for any relief and claim statement of Workman sans merit and liable to be dismissed.

This Point is answered accordingly.

ORDER

In view of the fore gone discussion, it is held that the action of the Respondent bank in terminating the services of Sri C.S.Vijaya Kumar, Ex. Messenger by way of oral orders w.e.f. 31.3.1997 is justified. Hence, the Petitioner is not entitled for any relief as prayed for. The claim statement filed by Workman sans merit, hence, dismissed. Reference is answered accordingly.

Award is passed accordingly. Transmit.

Dictated to Smt. P. Phani Gowri, Personal Assistant, transcribed by her, corrected and signed by me on this the 16^{th} day of April, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the Witnesses examined for the

Petitioner Respondent

WW1: Sri C.S.Vijaya Kumar MW1: Sri Aluru Rama Rao

Documents marked for the Petitioner

Ex.W1: Photocopy of Service certificate

Ex.W2: Photocopy of News paper advertisement

Ex.W3: Photocopy of interview call letter

Ex.W4: Photocopy of service certificate

Ex.W5:Photocopy of service certificate

Ex.W6:Photocopy of lr. dt.29.5.1992 showing WW1 name in the panel under non-messenger category.

Ex.W7: Photocopy of temporary sweeper appointment letter

Ex.W8: Photocopy of Memorandum issued to Workman for appointment as Sweeper for one month

Ex.W9:Photocopy of proof of working days

Ex.W10:Photocopy of proof of working days

Ex.W11:Photocopy of illegible copy of notification issued by Respondent

Ex.W12:Photocopy of circular dt. 14.7.1999.

Documents marked for the Respondent

Ex.M1: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.17.11.87

Ex.M2: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.16.7.88

Ex.M3: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.27.10.1988

Ex.M4: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.9.1.1991

Ex.M5: Photocopy of conciliation proceedings before the Regional Labour Commissioner(C) dt.9.6.1995

Ex.M6: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.30.7.1996

Ex.M7: Photocopy of Memorandum of understanding dt. 27.1.1997

Ex.M8: Photocopy of statements giving the particulars of 1989 messenger panel.

Ex.M9: Photocopy of statement of 1989 Non-messenger panel

Ex.M10: Photocopy of statement of 1992 panel

Ex.M11: Photocopy of order of Hon'ble High Court in WA No.86/98 dt. 1.5.98

Ex.M12: Photocopy of order in SLP No.11886-11888 of 1998 dated 10.8.98

नई दिल्ली, 2 मई, 2025

का.आ. 769.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार यूनियन बैंक आफ इंडिया के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय हैदराबाद के पंचाट (41/2022) प्रकाशित करती है।

[सं. एल - 39025/01/2025- आई आर (बी-II)-09]

सलोनी. उप निदेशक

New Delhi, the 2nd May,, 2025

S.O. 769.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref.41/2022) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Hyderabad* as shown in the Annexure, in the industrial dispute between the management of <u>Union Bank of India</u> and their workmen.

[No. L-39025/01/2025- IR(B-II)-09]

SALONI, Dy. Director

ANNEXURE

IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT AT HYDERABAD

Present: - Sri IRFAN QAMAR

Presiding Officer

Dated the 12th day of March, 2025

INDUSTRIAL DISPUTE No. 41/2022

Between:

Sri Yenneti Appa Rao,

S/o Ramulu, Block No. 25,

House No. 5, Rajeev Gruhakalpa,

80 Feet Road, Srikakulam.

.....Petitioner

AND

The Director,

Union Rural Self Employment Training Institute,

Union Bank of India, Etcherla, Srikakulam-532001.

... Respondents

Appearances:

For the Petitioner: None

For the Respondent: Dr. K Lakshmi Narasimha & B. Kiran Kumar, Advocate

AWARD

The Government of India, Ministry of Labour by its F.No. 7/1/2022-B1 dated 11.02.2022 referred the following dispute under section 10(1)(d) of the I.D. Act, 1947 for adjudication to this Tribunal between the management of M/s Union Bank of India and their workmen. The reference is,

SCHEDULE

"Whether the action of the management of Union Rural Self Employment Training Institute, Union Bank of India, Srikakulam in terminating the services of Sri Yanneti Appa Rao, Ex-Night Watchman without complying the provisions of Section 25 (F) of Industrial Disputes Act, 1947 is legal and justified or not? If not, to what relief the workman is entitled to?"

The reference is numbered in this Tribunal as I.D. No 41/2022 and notices were issued to the parties concerned.

2. Petitioner absent on the date fixed for exparte Evidence. Despite sufficient opportunity accorded Petitioner remained absent and none present on behalf of Petitioner. Therefore, in absence of any substantiated evidence by Petitioner, the case is dismissed and a 'No Claim' award is passed.

Typed to my dictation by Shri Vinay Panghal, LDC corrected and signed by me on this the 12th day of March, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the Witnesses examined for the

Petitioner Respondent

NIL NIL

Documents marked for the Petitioner

NIL

Documents marked for the Respondent

NIL

नई दिल्ली, 2 मई, 2025

का.आ. 770.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार भारतीय स्टेट बैंक के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय <u>हैदराबाद</u> के पंचाट (52/2001) प्रकािंगत करती है।

[सं. एल - 12012/386/2000- आई आर (बी-I)]

सलोनी, उप निदेशक

New Delhi, the 2nd May, 2025

S.O. 770.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 52/2001) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Hyderabad* as shown in the Annexure, in the industrial dispute between the management of <u>State Bank of India and their workmen.</u>

[No. L-12012/386/2000- IR(B-I)]

SALONI, Dy. Director

ANNEXURE

In The Central Government Industrial Tribunal Cum Labour Court At Hyderabad

Present: Sri IRFAN QAMAR

Presiding Officer

Dated the 15th day of April, 2025

INDUSTRIAL DISPUTE No. No. 52/2001

Between:

Sri B. Ramesh,

S/o B. Rajaiah,

H.No.8-3-430/9, Ambedkar Nagar Colony,

Yellareddyguda, Ameerpet,

Hyderabad. ... Petitioner

And

The Assistant General Manager,

State Bank of India,

(Personnel & HRD Department)

Local Head Office,

Bank Street, Koti,

Hyderabad – 500 095. Respondent

Appearances:

For the Petitioner : Sri K.R. Prabhakar, Advocate
For the Respondent: Sri Ratang Phani Reddy, Advocate

AWARD

The Government of India, Ministry of Labour by its order No. L-12012/386/2000-IR(B.I) dated 26.6..2001 referred the following dispute under section 10(1)(d) of the I.D. Act, 1947 requiring this forum to decide the question:

SCHEDULE

"Whether the action of the management of State Bank of India, Local Head Office, Hyderabad in terminating the services of Sri B. Ramesh, Temporary/Non-.Messenger, SBI with effect from 31.3.1997 is justified or not? If not, what relief the applicant is entitled?"

After receipt of the reference, it was numbered as ID No. 52/2001 and notices were issued to both the Workman and the management.

- Before unfolding the factual matrix of the instant industrial dispute it would be apposite to have a bird eye view of a chequered history of the instant industrial dispute. Earlier instant industrial dispute along with the batch cases was decided by this Tribunal vide common award dated 17.5.2005 and the reference was answered in favour of the Respondent and against the Workman. That said common award dated 17.5.2005 was challenged by the aggrieved Workmen in various Writ petition No.6470/2014 along with batch of writ petitions before the Hon'ble High Court of Andhra Pradesh and Hon'ble High Court vide its' judgement dated 23.6.2014 allowed all batch of writ petitions and set aside the common award dated 17.5.2005 passed in ID No.222 of 2001 and other batch of ID cases by Central Government Industrial Tribunal cum Labour Court, Hyderabad and the Respondent management of State Bank of India was directed to reengage the Writ Petitioners in position, which they have been occupying prior to their termination and further directed to consider their cases for regularization as and when the substantive vacancy arises. This judgement dated 23.6.2014 of Hon'ble High Court of AP, passed in WP No.6470/2014 and batch petitions was challenged by Respondent management before the Hon'ble High Court in Writ Appeal No. 1268 of 2014. The aforesaid Writ Appeals No.1268/2014 and other Writ Appeals were decided by Division Bench of High Court of Andhra Pradesh by a common judgement dated 20.3.2019. Hon'ble High Court in aforesaid Writ Appeal was pleased to pass the order which is extracted as below:-
- " 7. Hearing the learned senior counsel for the SBI and the learned senior counsel for the contesting unofficial Respondents, we see that while the learned single Judge was justified in setting aside the award af the Tribunal, the proper course to be adopted was to remit all the cases to the Tribunal. This we say for reasons more than one. Firstly, in such matters, claims have to be decided on individual basis, as different persons have different claims as to the length of officiation or discharge of duties and functions; quality of engagement, drawings, accounting of the post for each one of them, who have worked etc. All these issues will not be the same in all the cases. Therefore, each case ought to have been directed to be decided by the Tribunal afresh on individual basis. The second and most important aspect is the learned single Judge has in one go ordered re-employment of all the workmen. This is not a relief that could have been granted without answering the individual issues; each issue relating to each case could not have been decided by the writ Court within the format of its adjudication procedures and scope. The adjudicating body, which has to do that activity, is the Industrial Tribunal. Therefore, we are of the view that while we would sustain the order of the learned singe Judge insofar as it interfered and sets aside the award of the Tribunal, the further findings and directions, issued through the impugned order have to go and the individual cases have to be sent back for consideration of the Tribunal. Such further procedure before the Tribunal will have to be carried forward with the materials already on record and also by affording an opportunity to the persons, who have claims as well as the management to place their rival contentions and further material before the Tribunal. The learned counsel appearing for the workmen are justified in pointing out that enormous delay has already happened and further action by the Tribunal in this line may be expedited.
- 9. In the result, these writ appeals are ordered;
- (1) affirming the impugned common order of the learned single Judge to the extent it sets aside the common award dated 17.05.2005 of the Industrial Tribunal;
- (2) the further findings and directions issued through the impugned common order are vacated:
- (3) all the matters shall be remitted to the Industrial Tribunal with a direction to dispose of them within an outer limit of five (5) months from the date of receipt of a copy of this order; and,
- (4) the parties to make appearance before the Tribunal on the given date."

Thus, in view of the above direction of Hon'ble High Court of Andhra Pradesh in W.A.No.1268 of 2014 and batch cases. This Tribunal has taken up the matter of industrial dispute for hearing and deciding it afresh in view of the aforesaid guidelines laid down by the Hon'ble High Court in Writ Appeal No.1268/2014 vide judgement dated 20.3.019.

- 3. The factual matrix of instant industrial dispute as narrated by the Workman in his claim statement are that, the Workman joined in the service of the management institution as Non-Messenger from 1988 to 1997, and has rendered unblemished service spreading over a period of about 9 years. The Respondent has terminated services of Workman by oral orders with effect from 1.4.1997. Further, it is submitted that the management of Respondent bank decided to give a chance to temporarily employed personnel "found suitable for permanent appointment" by wait- listing them by offering permanent appointment or waitlisting till such opportunity arises.
- 4. That on 17.11.1987 a settlement was reached between All India State Bank of India Staff Federation and the Management of State Bank of India settlement one, under this settlement three categories of employees were listed. That is, A) those who have completed 240 days in 12 months or less after 1.7.1975. B) those who have completed 270 days in any continuous block of 36 calendar months after 1.7.1975. C) (i) those who have completed minimum of 30 days aggregate temporary service in any calendar year after 1.7.1975 or (ii) 70 days aggregate temporary service in continuous block of 36 months after 1.7.1975.
- The persons who satisfied in all the above 4 categories were to be interviewed by a selection committee and the said selection committee would determine the suitability of the said candidate for permanent appointment. Therefore, the bank prescribed certain qualifications and from among the candidates satisfying the qualifications the suitable candidates were enlisted by a selection committee. The Clause 7 of the said agreement provided with the selected candidate would be wait listed in order of their respective categorization and the selected panel would be valid upto December, 1991. Clause 10 of the settlement specifically provided that henceforth. "there will be no temporary appointments in the subordinate cadre", except on a restrictive basis in the specified category, "from amongst empanelled candidates as per existing guidelines of the bank". The Workman further submits that consequent upon the said agreement and the draft, a notification was issued in the newspapers. The last date for responding to the advertisement was 30.8.1988. A written examination followed by viva-voce in May, 1989 was held. A selected panel was prepared, as per Clause 7 of the agreement, ie. Settlement No.1, the selected panel was to be valid upto December, 1991, the Workman submits that circular was issued on 26.4.91 by the said letter it is mentioned that the terms of the agreement dated 17.11.87 was modified vide second agreement dated 16.7.88 was entered into between the parties. In terms of the said agreement a chance was to be given, "to all eligible temporary employees for permanent appointments. The appointments were against the vacancies likely to arise during the years 1995-96, circular made it clear that in view of the enormity of the problem an extension of the currency of the panel, eligible temporary employees who have been empanelled could not appear in the earlier interviews and have been pursuing their cases thereafter, "will be given another chance to appear for interview".
- 6. Workman submits that there were total five settlements. The settlement dated 17.11.87 is the 1st settlement (Ex M1), settlement dated 16.7.88 is 2nd settlement (Ex M2), settlement dated 27.10.88 is the 3rd settlement (Ex M3), then settlement dated 9.1.91 is 4th settlement and settlement dated 30.7.96 is 5th settlement (Ex M6). In between there is minutes of conciliation proceedings dated 9.6.95 marked as Ex M5. That due to all these settlements which were extended by subsequent settlements thereby created reasonable expectations in the list of the selected candidates arose with that it's a question of time their appointments or services would be regularized in the services of the bank. The Workman was working with the bank on temporary basis was under the bonafide hope that sooner his services will be regularized with the bank. He is thereby closed all his options elsewhere. It is needless to point out that employing person to whom hope of employment in substantial terms was made is a facet of Article 21 of the Constitution of India.
- Further Workman submits that the Government of India issued Circular No. F-3/3/104/87-IR, dated 16.8.1990. Under said circular the chief Executives of all public sector banks including the Management herein were specifically instructed that until the problem of existing temporary employees is fully resolved, no bank is permitted to make any permanent appointments. That some of the persons similarly situated like this Workman aggrieved by the inaction on the part of the management of the bank is not regularizing their services from out of the selected panel and not clearly focusing the vacancy position, filed W.P. No. 4194/97 before Hon'ble High court of A.P.. It is specifically averred in the said writ petition that the Management of the bank had failed to implement the settlement and that it violates the various fundamental rights guaranteed under the constitution of India. The Hon'ble High court of A.P.. by order dated 5.3.97 directed the bank to implement the settlement as amended from time to time. It also directed the bank to carry out the terms of settlement before the expiry of March, 1997. The Hon'ble High Court also recorded finding that the Bank cannot escape its liability of enforcement of the Settlement. In view of the directions given by the High Court all candidates whose names appeared in the select panels prepared on the basis of the agreement entered into on 17.11.87 under which the panel was valid upto December, 1991, and on the basis of a settlement dated 27.10.1988 whereby the panels were made alive upto 31.3.1997 under which the panel was valid upto December, 1999. The other agreement dated 16.7.1988 under which the panel was valid upto 1992 and on the basis of the settlement dated 27.10.1998 whereby the panels were made alive upto 31.3.1997 were under the bonafide impression that their cases will be considered for regularization and were living on the basis of the said reasonable expectation. Unfortunately, contrary to the aforesaid directions given by the High Court and contrary to the settlements entered into between the parties, the bank issued proceedings dated 25.3.1997, dated 27.3.1997 and 31 3.1997 instructing the various authorities of the Management not to continue the temporary employees those who

are in services of the bank from 1.4.97. The said order was followed by the Management. Aggrieved by the said action the Workman herein and similarly situated candidates have filed a writ petition before the Hon'ble High Court and by way of Writ Petition No.9206/97 seeking a declaration that the proceedings issued by the Deputy General Manager and the Assistant General Manager (Respondents 3,4 and 5 therein) on 25.3.97, 27.3.97 and 31.3.97 as illegal and also non-continuance of the Workmen therein in service by absorbing them in the services of the bank as violative of Section 2(p) and 18(1) read with Rule 58 of Central Rules and sought for specific direction to the bank to absorb them in service.

- 8. Further, Workman submits that in the counter affidavit filed in Writ Petition No.9206/97, the bank has submitted that it has about 805 branches in Andhra Pradesh alone. It has stated that due to exigencies of circumstances and on account of the urgent need in its banks, it employed temporary employees in subordinate cadre. It is pertinent to mention that it does not state the urgent or need or the nature of temporary employees that it had engaged. Enquiry into the same would reveal that the stand taken by the bank either on the ground of urgent need or of temporary employees is a façade to perpetuate unfair labour practice. It is designed to on the one hand, keep the employed in the erroneous zone of hope and on the other to ensure that benefits that a model employer will extend under various statutes to its employees is not required to be borne out by the bank. A reading of the counter affidavit would show that the bank would opines that being just fair and reasonable are which obviously is reprehensible and is a facet of unfair labour practice.
- 9. The Workman submits that the bank had referred in its counter affidavit to three settlements dated 17.11.87, 16.7.88 and 27.10.88. The bank in the guise of extending the benefits of the circular of Government dated 16.8.90 stated in its counter affidavit that as follows:

"Government of India, vide its letter dated 16.8.1990, issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of the approach paper on the issue provided by a committee constituted in this regard. The Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper.

The approach paper specified that the cases of temporary employees who had put in not less than 240 days of temporary service in 12 consecutive Months and who are entitled to benefit of Section 25-F may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired, they could enter into a conciliation settlement with the representative union. Para 6(h), it is mentioned that only those temporary employees who had put in temporary service of 90 or more days after 1.1 1982 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 or more days, the bank by way of further concession entered into settlements Even in respect of those who had put in less than 90 days. As such, it could be Seen that the settlements are more beneficial to the temporary employees concerned. The approach paper also specify at para 6(c) that the banks would provide one time opportunity to all the temporary employees and for that purpose temporary employees worked in the bank on or after 1.1.1982 could be considered for re-employment in terms of the scheme. The Respondents have gone further wherein even persons working after 1975 were also considered.

As could be seen from the above, there was a genuine effort on the part of the Respondent bank to provide permanent employment for as many as possible subject to availability of the vacancies.

It is further submitted that at para 6(k) of the approach paper, it was made clear that this would be one time exercise in full and final settlement of all the aims and disputes for the past period in respect of temporary workmen covered by the settlement. This would mean that the Government of India guidelines would cover only those persons who were temporarily employed for the period specified therein and not otherwise. As such, it is submitted that the Respondents have not only followed the Government of India guidelines but in fact covered cases of the employees who had worked for less than 90 days. As such, question of violation does not arise and in any case those were only broad guidelines and not directives".

10. The Workman submits that the bank also referred a subsequent settlement dated 9.1.1991 wherein there is a clause to the effect- that the panel of temporary employees and the panel of daily wage employees will be operated to a particular period. Therefore their cases will not be considered. The Management herein relying upon this settlement in their impugned action. It is submitted that even the settlement dated 9.1.1991 will not empower the management to terminate the services of the temporary employees who are working in the bank services like the Workman herein as it does not specify the termination of the employees. In fact there are so many vacancies wherein the Management has engaged several new persons as temporary messengers/ attendars/ sweepers etc., even after the judgment of Hon'ble High Court without considering the cases of the similarly situated candidates like the Workman herein. It is submitted inspite of engaging fresh candidates as is now being done by the Management they would have continued the similarly situated candidates like the Workman herein in the services of the bank and consider their cases for absorption in view of the circulars issued by Central Government as well as the directions of this Hon'ble Court in Writ Petition No.4194/97, dated 5.3.97. In view of the circulars issued by the Central Government, the Management

should not have relied upon the settlement dated 9.1.1991. Hence, the impugned action of the Management is illegal, unjust, violative of fundamental rights such as Articles 14,16 and 21 of the Constitution of India.

- 11. The Workman submits that in W.P. No.4194/97 filed by the union of temporary employees where in they have complained about the non- implementation of the settlements arrived between the parties and sought for absorption. Such employees in the bank services on permanent basis before the date fixed for carrying out the terms of settlement, the Court held that the members of the union had been empanelled in the list, they were not regularized and the time was going to run out to the near future and the Respondent bank and its officers cannot escape from the liability of enforcing the settlement which has been reached and therefore directed that the bank and the officers shall implement the settlement dated 17.11.87 as amended from time to time before the expiry of 31.3.97.
- 12. Further, it is submitted that in the clause of Settlement it is specifically mentioned that the workmen to be absorbed/appointed in the bank prohibiting any temporary appointments subsequent to the date of settlement even the authorities want to make temporary appointments that should be made only from among the empanelled can be appointed either for temporary vacancy or permanent vacancy except from among the empanelled candidates like the Workman and that should be continued till they are absorbed. The management committed unfair labour practices and terminated the services of the candidates with effect from 1.4.1997 which is arbitrary, discriminatory, contrary to their own guidelines and violative of the constitutional provisions which are guaranteed in Chapter -III of the Constitution of India.
- 13. The Workman submits that it is strange as to how the panels were allowed to lapse by a so-called Memorandum of Understanding dated 25.2.1997, that the action of terminating such employees like the Workman by virtue of an impugned oral proceedings without implementing the settlement would be illegal and unfair labour practice which cannot be allowed to be perpetuated. That the discontinuance of the Workman after 31.3.97 who had served in the bank in any capacity amounts to retrenchment. It could not have been done without any notice and it violates Sec.25FF of the Industrial Disputes Act, 1947 and the said action is violative of principles of natural justice guaranteed under Chapter III of the Constitution of India. This amounts to retrenchment without one month's notice and taken in view of such notice. Thus, the main proceedings issued by the Respondent is without jurisdiction and is arbitrary, illegal and therefore liable to be quashed. That the alleged Memorandum of Understanding dated 27.2.97, Ex.M5 does not own any legal entity, as the said Memorandum of Understanding is not published anywhere to brought to the notice of the Workman whose rights are being affected. It is submitted that Management did not adhere to the procedure envisaged by the Central Government in its' instructions dated 16.8.90 in the year 1995. The same was not followed in the year 1997 despite there being vacancies. management has followed the procedure of calling candidates through Employment exchange instead of giving chance to the empanelled candidates like the Workman here. It is pertinent to mention here that the Respondent Management sent letters to the all similarly situated candidates like the Workman in the month of June, 1997, subsequent to the passing of impugned termination orders. After knowing the facts that the candidates are litigating, the Management refused to engage these candidates. It is once again reiterated that the panels are meant for absorption but not for termination. It was the duty of the Management to engage the empanelled candidates like the Workman even in temporary vacancies till they are absorbed permanently in regular vacancies. Hence, the action of the Respondent Management terminating the services of the Workman by oral order dated 31.3.97 is unjust, illegal, violative of principles of natural justice and hence, the Management be directed to reinstate and absorb the Workman and to grant all incidental and consequential benefits.
- 14. Per contra, Respondent had filed counter and made a contentions that the reference is not tenable and contrary to the provisions of I.D. Act, 1947. Respondent submitted that to tide over severe sub-ordinate staff constraints which arose out of leave vacancies, exigencies, etc., and also owning to the restrictions imposed by the Government of India/Reserve Bank of India on intake of staff, the Respondent bank used to engage sub-ordinate staff like messengers, sweepers, sweeper cum water boys, etc., depending on the availability of work on purely temporary basis for the smooth and uninterrupted functioning of the branches. It is submitted that the All India State Bank of India Staff Federation which represents majority of the employees in the State Bank of India comprising about 98% of the work force as its' members espoused the cause of temporary employees who have put in less than 240 days of temporary service in 12 calendar months in the bank and who were ineligible for any protection under Industrial Disputes Act, 1947 to give a chance for being considered for absorption and permanent appointments.
- Discussions were held and on 17.11.1987 an agreement was signed between the federation and the Management bank under Sec. 2(p) read with Sec 18(1) of the Industrial Disputes Act, 1947 read with Rule 58 of Industrial Disputes (Central) Rules 1957. A copy of the said settlement dated 17.11.87 which may be herein after referred as first settlement is filed and 4 categories were made as it has already been mentioned in the claim statement above, it need not be repeated here. In the first settlement, it was agreed that the temporary employees as categorized would be given a chance for being considered for permanent appointment in the bank's service against the vacancies which are likely to arise during the period 1987 to 1991. On 16.7.88 second settlement was arrived between the Federation and the Bank whereby it was agreed to substitute the period of consideration of vacancies as 1987 to 1992 in place of 1987 to 1991 as contemplated under the first settlement dated 17.11.1987. This is the second settlement. A 3rd settlement was entered into on 27.10.88 and it was agreed that the bank's service against the vacancies likely to

arise from 1988 to 1992 was to be considered. Government of India vide its letter dated 16.8.90 issued guidelines to all the public sector banks with regard to recruitment and absorption of temporary employees in public sector banks. The said guidelines were issued to implement on the lines of approach paper on the issue provided by a committee constituted in this regard. Government of India guidelines made it clear that all the public sector banks may follow the provisions laid down in the approach paper. The approach paper specified that the cases of temporary service in 12 consecutive months and who are entitled to benefit of Sec.25F of the Industrial Disputes Act, 1947 may be decided by entering into a settlement with the representative union. In respect of temporary employees who had put in less than 240 days of service in 12 consecutive months or less, a settlement could be avoided and however if the Management so desired they could enter into a conciliation settlement with the representative union. In para. 6(h) it is mentioned that only those temporary employees who had put in temporary service of 90 days or more days after 1.1.82 would be eligible for considering under the scheme. Although the Government guidelines envisaged for a settlement in respect of employees who had put in temporary service of 90 days or more days, the bank by way of a further concession entered into settlements. Even in respect of those who had put in less than 90 days and also the bank went a step further and said those persons who are working after 1975 were also considered. Hence, there was a genuine effort on the part of the Respondent bank to provide as many as possible jobs subject to the availability of the vacancies. However, para 6 (k) of the approach paper made it clear that it is a one time, exercise in full and final, settlement of all the claims and disputes for the past period, in respect of temporary workmen covered by the settlement. Another settlement was entered on 9.1.91 herein after referred as 4th settlement and the time limit was extended upto 1994 and separate panel was prepared for temporary employees, casual/daily wagers. It was agreed that while vacancies arising between 1988 to 1994 in respect of temporary employees and in respect of casual/daily wagers, they can be considered for the vacancies arising between 1995-96 only.

- It is submitted that the administrative set up of the Hyderabad Local Head Office comprises of four Zonal Offices (Zones) at Hyderabad, Vijayawada, Visakhapatnam and Tirupathi covering all the Districts of Andhra Pradesh. In terms of the settlement the Management after following the procedure laid down therein prepared the panels of qualified candidates of temporary employees denoted as 1989 panel and also panel of casual/daily wagers denoted as 1992 panel for giving a chance for being considered for permanent absorption. These panels were prepared zone-wise separately for messengers and non-messengers in the descending order of temporary service put in by the candidates during the stipulated period i.e., 1.7.1975 to 31.7.1988. That the Federation approached the Regional Labour Commissioner(C) for implementation of bi-partite settlement in respect of absorption of temporary employees. The Regional Labour Commissioner(C) conducted conciliation proceedings and an agreement was arrived between the Federation and the bank. It was agreed that it would be kept alive upto March, 1997. A copy of the conciliation proceedings dated 9.2.1995 signed by the parties is filed as material paper. A settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Sec.2 (p) read with Sec.18(1) of the Industrial Disputes (Central) Rules, 1957, which is hereinafter called as 5th settlement. That on 27.2.1997 a Memorandum of understanding was also signed by the federation's affiliate and the bank Management recording the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by Central Office and thereby 403 messengerial vacancies were sanctioned . It was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time nonmessengerial staff in the usual manner and the agreement was reached accordingly. It was agreed between the Federation's affiliate and the Management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers/casual employees would lapse on 31.3.1997. That as agreed upon vacancies were filled from the panels. The Workman who has put in an aggregate temporary service of less than 240 days in a continuous block of 12 months period during 1.7.1975 to 31.7.1988 has no right to seek a direction to consider his candidature for absorption in the Management bank under any rule/law except under the settlement entered into thereon.
- Respondent contended that, in fact, the case of the Workman can be considered under all the five settlements having got his case considered under provisions of these settlements. All the other provisions and terms of the settlements are also binding on him/her. The Management bank has not violated any of the provisions of the terms of the said settlement. That the very preparation and maintenance of panel is in compliance of the terms agreed under these settlements. These settlements were time bound and they ceased to exist on 31.3.1997. That the bank has never promised that all the candidates in the panel will be absorbed. In the advertisement itself it was made clear that candidates will be considered for absorption in the vacancies that may arise upto 1992. Keeping alive the panels after 31.3.1997 is contrary to the settlements arrived between the State Bank of India Staff Federation and the Management That the settlements are binding on the parties. The Workman is also bound under the terms of the said settlement. The settlement does not suffer from any ambiguity as their language is very clear. The right under the settlements is to give them a chance to be considered for future appointment in the bank's services against the vacancies likely to arise. The settlements were effected to balance the expectations of the temporary employees to be absorbed in permanent service as against the constitutional rights for all eligible persons to be considered for employment every time a vacancy arises. That the alleged dispute including the demand for reinstatement has to be decided in this context. It is submitted that the period of panel list got expired on 31.3.97 and it is an integral term of the settlement and cannot be modified in any proceedings under the law. These temporary employees who

unfortunately could not be accommodated for want of vacancies have no further rights to be considered for regularization. That the Hon'ble High Court in WP No.12964/94, held as follows, "It is needless to state that the settlement arrived at between the All India State Bank of India Staff Federation which, is the majority union and the bank Management is binding on the Workmen also. It is not at all the case of the Workman that any of the terms of the settlement has been violated by the bank's Management. If the Workman had worked in the bank on part-time basis before 31.5.94, that itself would not vest in him a right to claim that his services should be regularized on permanent basis against a full time cadre post. The claim put forth by the Workman in the present petition is therefore misconceived and not tenable. However, it is open to the Workman to claim any right which flows from the settlement between the union and the bank Management. As already pointed out that it is not the grievance of the Workman that some right which has flown from the settlement in favour of the Workman has been denied by the bank Management. Therefore, I do not find any ground, let alone substantial ground, to grant the kind of relief sought for by the Workman. Writ Petition fails and is accordingly dismissed. No costs."

- 18. Further, it is contended that if the panels were not lapsed at the end of designated period and allowed to be continued it would result in making the contracts of temporary employment indirectly permanent through back door entry, which would not only be contrary to the settlements but also to Articles 14 and 16 of Constitution of India and deprive the chances of original claimants who would Come through proper recruitment procedure. As their rights have been crystallized by operation of the settlements. Hence, there is no question of any Legitimate expectation being violated.
- 19. Similarly placed ex-employees filed WP No.9206/1995 and the batch before the Hon'ble High Court of A.P. and the learned Single Judge allowed the Writ Petitions. Aggrieved by the same WA No.86/98 and the batch was filed and the Division Bench set aside the order of the Single Judge. Thereafter the ex-temporary employees filed Special Leave Petition No.11886-11888 of 1998 before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court of India also dismissed the SLP. Therefore reference to the Judgement of the Learned Single Judge in WP No.9206/97 is of no consequences as the same has already been set aside. The observations made in the Judgements cannot be relied upon for any purpose what so ever. The question of operation of Sec.25F would not come into play. Further, the issue is covered by various Judgements of Hon'ble Supreme Court of India and various Hon'ble High Courts. Hence, the reference may be ordered that the Workman is not entitled for any relief.
- 20. In order to fortify his claim Workman has examined himself as WW1 and also filed documents in evidence which has been exhibited as Ex.W1 to W13. Further, the Workman has filed photocopies of documents in support of his claim which are discussed as under:-

Ex.W1 is the advertisement/notification. Further, Ex.W2 is the intimation for interview which is nothing to do with the proof of working days. and Ex.W3 to Ex.W11 are service certificates showing that he has worked for a total period of 1428 days. Ex.W3 is for 88 days, Ex.W4 is the certificate showing that he has worked as temporary messenger from 3.7.1990 to 30.9.1990, Ex.W5 is another certificate issued by the Branch Manager dated 8.7.1993 according to this certificate Workman Sri B. Ramesh has worked for a total of 200 days. Further, Ex.W6 is a letter dated 18.10.1994 and according to this letter the Workman Sri B. Ramesh has worked as a temporary messenger at the branch office for a period of 193 days with effect from 7.8.1993 to 19.2.1994. Further Ex.W7 is the letter dated 1.10.1994 according to this letter the Workman Sri B. Ramesh has worked for 192 days from 22.3.1994 to 30.9.1994. Further Ex.W8 is the letter dated 17.6.1996 according to this letter the Workman Sri B. Ramesh has worked for 200 days from 22.10.1994 to 10.5.1995. Further Ex.W9 is the letter dated 17.6.1996 according to this letter the Workman Sri B. Ramesh has worked for 200 days from 1.12.95 to 18.6.96. Further Ex.W10 is the letter dated 7.1.1997 according to this letter the Workman Sri B. Ramesh has worked for 190 days from 2.7.1996 to 7.1.97. Further Ex.W11 is the letter dated 3.9.97 according to this letter the Workman Sri B. Ramesh has worked for 76 Ex. W12 is a notification of vacancies from Employment Exchange, dt. 8.4.1999. days from 15.1.97 to 31.3.97. Ex.W13 is the circular letter dated 14.7.1999 issued by the General Manager for compliance to issue to all Branch Managers of Hyderabad circular for compliance and sought the report/objections strictly.

21. On the other hand, Respondent has examined witness MW1 Sri Alluru Rama Rao and this witness has exhibited 12 documents, marked as Ex.M1 to M12. The details of these documents are as follows:-

Ex.M.1 is the Settlement dated 17.11.1987. Ex.M2 is the Settlement dated 16.7.1988. Ex.M3 is the Settlement dated 27.10.1988. Ex.M4 is the Settlement dated 9.1.1991. Ex.M5 is the Minutes of the conciliation proceedings dated 9.6.1995. Ex.M6 is the Settlement dated 30.7.1996. Ex.M7 is the Memorandum of Understanding dt. 27.2.1997. Ex.M8 is the Particulars of 1989 Messengerial Panel. Ex.M9 is the Particulars of 1989 Non-Messengerial Panel. Ex.M10 is the Particulars of 1992 General Attendant Panel. Ex.M11 is the Judgment of Hon'ble High Court of A.P. in Writ Appeal No.86/98 dt.1.5.1998. Ex.M12 is the Judgment of Hon'ble Supreme Court of India in SLP No. 11886-11888 of 1998 dt.10.8.1998.

22. Apart from afore mentioned documents, Learned Counsel for Workman has also filed a long list of various judgements of Hon'ble Supreme Court as well as Hon'ble High Court, which we will discuss at appropriate place in this Award.

- 23. Heard the argument of Learned Counsel for Workman as well as for Respondent.
- 24. On the basis of rival pleadings of both the parties and submissions made by the Learned Counsel for both the parties, following points arise for determination in the industrial dispute:-
 - I. Whether the 1st settlement dated 17.11.1987, 2nd settlement dated 16.7.1988, 3rd settlement dated 27.10.1988, 4th settlement dated 9.1.1991 and 5th settlement dated 30.7.1996 entered into between State Bank of India and All India State Bank of India Staff Federation and also Memorandum of Understanding are binding upon both the parties?
 - II. Whether the action of State Bank of India, S.I.B. Saifabad branch, in terminating the services of Workman Sri Bandaru Ramesh, a Temporary/Non-Messenger with effect from 31.3.1997 is justified?
 - III. Whether the Workman is entitled for absorption on permanent post in the Branch of Respondent management as per averments made by him in the claim statement?
 - IV. To what relief if any the Workman is entitled for?

Findings:-

25. Point No.I:- Undisputedly settlements dated 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 and 30.7.1996, minutes of conciliation proceedings and memorandum of understanding dated 27.2.1997 were executed between the State Bank of India and All India State Bank of India Staff Federation under section 2(p) and 18 (1) of I.D. Act, 1947 read with Rule 58 of Industrial Disputes (Central Rules), 1957.

Section 2(p) of the Industrial Disputes Act, 1947 as follows:-

(p) "settlement" means a settlement arrived at in the course of conciliation proceeding and includes a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to an officer authorised in this behalf by the appropriate Government and the conciliation officer;

Section 18(1) provides as follows:-

- 18. Persons on whom settlements and awards are binding.
- [(1) A settlement arrived at by agreement between the employer and Workman otherwise than in the course of conciliation proceeding shall be binding on the parties to the agreement.

Therefore, in view of the provision contained u/s.18 (1) I.D. Act, 1947, terms and conditions enumerated in the aforesaid settlements are binding on the parties to the agreement. The Learned Counsel for Workman has argued that the Workman after going through the selection procedure has successfully been listed in the panel for appointment on the permanent basis in the Respondent management and the empanelled list has to be valid till last person in the empanelled list is appointed on permanent basis. But the impugned order dated 25.3.97, 27.3.97 and 31.3.97, has been issued by Respondent management thereby the services of the Workman has been terminated and the said order is not in consonance of the terms of the agreement entered into between the parties. Further, Workman submits that the Respondent in the 5th settlement has mentioned the date i.e., 31.3.1997 for lapse of empanel list which is illegal and that is not binding upon the Workman. The condition of lapse of empanelment list on 31.3.97 incorporated in the aforesaid 5th settlement, is arbitrary and illegal.

26. The perusal of the impugned order dated 25.3.1997 goes to reveal that the Chief/Branch Manager, SBI Zonal Office has issued the letter to all the branches with regard to the subject not to make any temporary appointments in the Branch in messengerial category from 1.4.1997. The extract of the said letter is given below:-

"We have been advised by the Deputy General Manager, Zonal Office, Hyderabad that as both the panels of temporary employees of 1989 and daily wagers/casual labours of 1992 will lapse by 31.3.1997, it has been decided by Central Office not to make any temporary appointments in messengerial category from 1.4.1997."

Thus, from the contents of the aforesaid letter, it manifest that Head Office of State Bank of India vide letter dated 25.3.1997 has issued direction to all its branches not to make any temporary appointments in messengerial category from 1.4.1997 due to reason of lapse of both panels i.e., 1989 & 1992 on 31.3.1997 as per terms of settlements entered into by both parties. Further the contents of the subsequent letter dated 27.3.1997 issued by Respondent Management is also direction to Branch Manager, State Bank of India not to make any temporary messengerial category appointment with effect from 1.4.1997 and it has also been communicated to all concerned that the panels of temporary employees and daily wagers maintained by Zonal offices stand lapsed from 31.1.1997. Further, office order dated 31.3.1997 has been issued by Respondent management that goes to reveal that the said office order has been issued to this effect that, "Consequent on absorption of temporary employees in permanent cadre, it has been decided by the competent authority that no one onwards, no further daily labour or temporary employees/appointments should be resorted to/engaged/employed." Therefore, it reflects from the contents of the

aforesaid orders that the temporary appointment in messengerial category and daily labour has been stopped by the Respondent management with effect from 1.4.1997 because of the lapsed of panel of temporary workers and daily wagers by 31.3.1997. The agreement for lapse of both the panels on 31.3.1997 is contained in the 5th settlement which has been arrived at between the parties on dated 30.7.1996 with the consensus of both the parties. Therefore, Workman can not challenge the terms and conditions contained in settlement dated 30.7.1996 regarding lapse of panel on 31.3.1997 as agreed between State Bank of India and State Bank of India Staff Federation. As per provision contained u/s.18(1) of I.D. Act, 1947 the said Agreement dated 30.7.1996 is binding on both the parties.

In the case of Allied Sales Corporation Secunderabad vs. The Authority Under Andhra Pradesh..... 1990 II LLJ 510 AP para 414, Hon'ble Court have held:-

"4. There was a settlement between the Management and the workmen under <u>Section 18(1)</u> of the Industrial Disputes Act on 25th April 1983 under which the age of superannuation of the workmen was fixed at 55 years. The settlement was to be in force upto 30th June 1986 and the next settlement, incorporating practically the same terms, was again entered into on 4th February 1987 under <u>Section 18(1)</u> of the Industrial Disputes Act. There is no dispute that these settlements are under <u>Section 18(1)</u>.

14. Now the Authority constituted under <u>Section 41(1)</u> of the Act is an authority with very limited jurisdiction. It can only decide in the first appeal whether a termination by the management is valid or not and is within the parameters of <u>Section 40</u> of the Act. The said Authority, in our view, has absolutely no jurisdiction to decide whether a settlement entered into under <u>Section 18(1)</u> of the Industrial Disputes Act between the representatives of the Workmen and of the Management, is vitiated by undue influence or misrepresentation or coercion on the part of the Management. The Authority, namely, the Assistant Commissioner of Labour, was never intended by the A.P. Legislature to have jurisdiction to go into the question of the validity of a settlement arrived at under <u>Section 18</u> of the Industrial Disputes Act by an Industrial Court. That Parliament has, in fact, constituted Industrial Courts under the <u>Industrial Disputes Act</u>, with extensive powers cannot be disputed. What we mean to say is that the Authority under Section 41(1) of the A.P. Act has no jurisdiction what-so-ever either to question or to decide about the validity of any such settlements. If parties to a settlement have a grievance about the validity of a settlement, it is for them to agitate the matter before the appropriate forum and they cannot ask an Authority constituted under <u>Section 41(1)</u> of the A.P. Shops and Establishments Act, 1966 with limited jurisdiction, to go into any such question and, that too, incidentally while deciding whether retirement as per the contract of employment, is legal or not."

It is not the case of Workman that aforesaid settlements are vitiated by undue influence or misrepresentation or coercion on the part of the management. If the Workman feeling aggrieved by any terms of settlement/ agreement on the aforementioned grounds then he can challenge of settlement before a competent authority under the Act, 1947. But here in the instant matter it is not a case of Workman that aforementioned settlement has been entered into between the parties on the ground of undue influence or misrepresentation or coercion. Therefore, Workman is barred to raise any objection in respect of fixing the date of lapse of both panels on 31.3.1997 as agreed between both the parties and Workman can not challenge any terms of said Agreement.

Further in the case of Herbertsons Limited Vs. Workmen of Herbertsons Limited and Ors, 1977 AIR 322, Hon'ble Supreme Court have held:-

The Tribunal thought that the question of the quantum of membership of the 2nd Respondent did not call for a finding at all in view of Ihis Court's order. As observed above that was not a correct assumption. On the other hand, we feel that this view of the Tribunal has led it to approach the matter in an entirely erroneous manner. The Tribunal is, rightly enough, conscious that under section 18 (1) of the Industrial Disputes Act the settlement was binding on the company and the members of the 3rd Respondent union. Even so, the Tribunal devoted nearly half of its order in scanning the evidence given by the company and Respondent No. 3 to find out whether the terms of the settlement had been explained by the President of the union to the workmen or not and whether the workers voluntarily accepted the settlement knowing all the "consequences". This to our mind is again an entirely wrong approach.

"When a recognised union negotiates with an employer the workers as individuals do not come into the picture. It is not necessary that each individual worker should know the implications of the settlement since a recognised union, which is expected to protect the legitimate interests of labour, enters into a settlement in the best interests of labour. This would be the normal rule. We cannot altogether rule out exceptional cases where there may be allegations of mala fides, fraud or even corruption or other induce- ments. Nothing of that kind has been suggested against the President of the 3rd Respondent in this case. That being the position, prima facie, this is a settlement in the course of collective bargaining and, therefore, is entitled to due weight and consideration.

It is not possible to scan the settlement in bits and pieces and hold some parts good and acceptable and others bad. Unless it can be demonstrated that the objectionable portion is such that it completely outweighs all the other advantages gained the Court will be slow to hold a settle- ment as unfair and unjust. The settlement has to be accepted or rejected as a whole and we are unable to reject it as a whole as unfair or unjust. Even before this Court the 3rd Respondent representing admittedly the large majority of the workmen has stood by this settlement and that is a strong factor which it is difficult to ignore. As stated elsewhere in the judgment, we cannot also be oblivious of the

fact that all workmen of the company have accepted the settlement. Besides, the period of settlement has since expired and we are informed that the employer and the 3rd Respondent are negotiating another settlement with further improvements. These factors, apart from what has been stated above, and the need for industrial peace and harmony when a union backed by a large majority of workmen has accepted a settlement in the course of collective bargaining have impelled us not to interfere with this settlement. That being the position, we unhold the settlement as fair and just and order that the award of the Tribunal shall be substituted by the settlement dated October 18, 1973. The said settlement shall be the substituted award. The appeal is disposed of accordingly. There will be no order as to costs."

Therefore, in view of the law laid down by the Hon'ble Apex Court as discussed above, the contention of the Workman that the date fixed for lapse of empanelled list on 31.3.1997 for appointment to the permanent post vide 5th Settlement dated 30.7.1996 is arbitrary, illegal is not untenable. The recognized union of Workmen has negotiated with the Respondent Bank Management representing large number of Workmen and the Workman as individual do not come into picture. Workman in the instant case has work as temporary Workmen in the Respondent Branch and in response of Notification he had applied for inclusion of his name in the panel and he was selected for inclusion his name in the panel list to be utilized for absorption of such Workman to permanent post in order of their seniority in the list. The Settlement dated 30.7.1996 between State Bank of India and All India State Bank of India Staff Federation under Sec.2(p) and Sec.18(1) of I.D. Act, 1947 has clearly provided as regard non-messengerial position and it is agreed that all such posts sanctioned fallen vacant upto 31.3.1997 shall be filled before empanel list is allowed to lapse. Thus, in view of law laid down by the Hon'ble Apex Court, in the instant case, Agreement dated 30.7.1996 was entered into between both the parties in respect of lapsing of the both the panels on 31.3.1997 and absorption of the Workmen from panel list was subject to availability of vacancy of post likely to arise upto 31.3.1997, have a binding force on Workman as well as management of State Bank of India in view of provision contained under section 18 (1) of I.D. Act, 1947.

Thus, Point No.I is answered against the Workman and in favour of the Respondent.

- **27. Point No.II**:- Firstly, it is submitted on behalf of the Workman that the Respondent has terminated his services by oral order on 31.3.1997 without issuing any notice or paying any salary or compensation in lieu thereof. Therefore, the termination order of the Workman from service is in violation of provision contained Under Section 25 F of I.D. Act, 1947. Therefore, the order is liable to be set aside.
- 28. On the other hand, Respondent counsel contended that Workman has not worked for 240 days in any preceding calendar year. Therefore, reference of the industrial dispute is not relevant. In this context, the Workman has examined himself as WW1 who has reiterated that Workman has been terminated from service by Respondent on 31.3.1997 without notice of salary or compensation in lieu thereof. Before examining the claim of the Workman on merit it would be apposite to reproduce the provision contained under section 25 F:-

Section 25F provides:-

Conditions precedent to retrenchment of workmen.- No Workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

- (a) the Workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the Workman has been paid in lieu of such notice, wages for the period of the notice:
- (b) the Workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service] or any part thereof in excess of six months; and
- (c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette].

Compensation to workmen in case of transfer of undertakings.

Section 25B defines the term continuous service which provides

Definition of continuous service. - For the purposes of this Chapter, --

- (1) a Workman shall be said to be in continuous service for a period if he is, for that period, in uninterrupted service, including service which may be interrupted on account of sickness or authorized leave or an accident or a strike which is not illegal, or a lock- out or a cessation of work which is not due to any fault on the part of the Workman;
- (2) where a Workman is not in continuous service within the meaning of clause (1) for a period of one year or six months, he shall be deemed to be in continuous service under an employer--
- (a) for a period of one year, if the Workman, during a period of twelve calendar months preceding the date with reference to which calculation is to be made, has actually worked under the employer for not less than--
- (i) one hundred and ninety days in the case of a Workman employed below ground in a mine; and
- (ii) two hundred and forty days, in any other case;

In order to prove the fact of 240 days of service within 12 months of a calendar year just preceding from the date of termination, the initial burden of proof lies upon the Workman and the Workman has to prove this factum by adducing his oral as well as documentary evidence in support of his claim.

Further, how to calculate 240 days of service by the Workman in a calendar year. In this context the reference of decisions of Hon'ble Supreme Court is relevant and the same are discussed below:-

In Rajasthan State Ganganagar S. Mills Ltd. v. State of Rajasthan and Anr. (2004) Apex Court held:

"It was the case of the Workman that he had worked for more than 240 days in the year concerned. This claim was denied by the appellant. It was for the claimant to lead evidence to show that he had worked for 240 days in the year preceding the date of his termination. He has filed an affidavit. It is statement which is in his favor and that cannot be regarded as sufficient evidence for any Court or Tribunal to come to the conclusion that in fact the claimant had worked for 240 days in a year These aspects were highlighted in Range Forest Officer v. S.T. Hadimani (2002 (3) SCC 25. No proof of receipt of salary or wages for 240 days or order or record in that regard was produced. Mere non-production of the muster roll for a particular period was not sufficient for the Labour Court held that the Workman had worked for 240 days as claimed."

In Municipal Corporation, Faridabad v. Siri Niwas (2004 (8) SCC 195), held "the burden was on the Workman to show that he was working for more than 240 days in the preceding one year prior to his alleged retrenchment." In M.P. Electricity Board v. Hariram (2004 (8) SCC 246) the position was again reiterated in paragraph 11 as follows: "The above burden having not been discharged and the Labour Court having held so, in our opinion, the Industrial Court and the High Court erred in basing an order of reinstatement solely on an adverse inference drawn erroneously .."

In the case of Manager, RBI, Bangalore vs. S Mani (2005) SCC Page 100, the 3 Judges Bench of the Apex Court held that "the initial burden of proof was on the Workman to show that he had completed 240 days of service."

Hon'ble Apex Court in the case of Mohan Lal vs Management BEL 1981 SCC page 225 has laid down the principle that how to count 240 days of service within one year it is held: "Clause (2)(a) provides for a fiction to treat a Workman in continuous service for a period of one year despite the fact that he has not rendered uninterrupted service for a period of one year but he has rendered period of 240 days during the period of 12 calendar service for months counting backwards and just preceding the relevant date being the date of retrenchment. In other words, in order to invoke the fiction enacted in clause (2)(a) it is necessary to determine first the relevant date, ie the date of termination of service which is complained of as retrenchment. After that date is ascertained. move backward to a period of 12 months just preceding the date of retrenchment and then ascertain whether within the period of 12 months, the Workman has rendered service for a period of 240 days. If these three facts are affirmatively answered in favor of the Workman pursuant to the deeming fiction enacted in clause (2)(a) it will have to be assumed that the Workman is in continuous service for a period of one year and he will satisfy the eligibility qualification enacted in Section 25-F"

"14. We have already extracted section 25B since its amendment and the change in language is the legislative exposition of which note must be taken. In fact, we need not further dilate upon this aspect because in <u>Surendra Kumar Verma and Ors. v. Central Government Industrial-cum-Labour Court, New Delhi and Anr., Chinnappa Reddy. J., after noticing the amendment and referring to the decision in <u>Sur Enamel and Stamping Works (P) Ltd</u> case, held as under:</u>

"These changes brought about by Act 36 of 1964 appear to be clearly designed to provide that a Workman who has actually worked under the employer for not less than 240 days during a period of twelve months shall be deemed to have been in continuous service for a period of one year whether or not he has in fact been in such continuous service for a period of one year. It is enough that he has worked for 240 days in a period of 12 months, it is not necessary that he should have been in the service of the employer for one whole year."

In a concurring judgment Pathak J. agreed with this interpretation of section 25B(2). Therefore, both on principle and on precedent it must be held that section 25B(2) comprehends a situation where a Workman is not in employment for a period of 12 calendar months, but has rendered service for a period of 240 days within the period of 12 calendar months commencing and counting backwards from the relevant date, i.e. the date of retrenchment. If he has, he would be deemed to be in continuous service for a period of one year for the purpose of section 25B and Chapter VA."

Thus, in view of the law laid down by the Hon'ble Apex Court as discussed above the initial burden of proof lies upon the Workman to show that he has completed 240 days of the service with the Respondent just preceding from the date of his termination. Further, in respect of the employment of calculating the 240 days service in view of the contents of Section 25-F read with Section 25-B of the I.D. Act, 1947.

29. Now, in view of the provision contained under Section 25 F and law laid down by the Hon'ble Apex Court, we have to examine whether the Workman has discharged his initial burden of proof in respect of his claim of 240 days continuous service in a calendar year just preceding from the date of his termination i.e., 31.3.1997.

In this context, WW1 in his cross examination has stated that,

"I was not sponsored by any employment exchange. I did not undergo regular process of selection before my appointment as a temporary Attendar. It is true that I did not work for 240 days in any year in my entire service."

Thus, it is clear from the testimony of WW1 that the Workman had not worked for 240 days continuously in any 12 months of a calendar year just preceding from the date of his termination in the Respondent bank. Therefore, Workman failed to establish his plea by his oral and documentary evidence that he had worked for 240 days continuously in calendar year just preceding from the date of his termination i.e., 31.3.1997. Thus, the claim of the Workman that he has been terminated by oral order without issuing notice or payment in lieu after termination, in contravention of Section 25 F of Industrial Disputes Act, 1947 is not tenable. However the documents filed by the Workman in support of his claim, number of days worked with the Respondent goes to reveal that the Workman had worked intermittently as daily wager depending upon availability of work in branch. Workman did not file any document of appointment letter or salary slips in support of his claim for appointment as a non-messenger in the Respondent branch on temporary basis.

- 30. Per contra, the Learned Counsel for Respondent has submitted the allegation of Workman that he was terminated from services is not correct. As the vacancies were filled up on regular basis in order of their respective seniority the non-engagement of the Workman does not amount to termination. Further, Respondent contended that no law provide that even though there is no work temporary employee should be continued in the bank work as the very engagement of Workman was subject to availability of work. Therefore, the allegation that the bank has indulged in unfair labour practice is incorrect.
- 31. Thus, in view of the fore gone discussion and contentions made by the Respondent, I find the force in the argument advanced by the Respondent that in the instant matter, Workman was not terminated from service by order dated 31.3.1997 rather he was disengaged in view of the non-availability of the work in the branch. Further, there was direction issued by the Head Office of the Respondent authority not to engage any daily wager Workman/temporary Worker w.e.f. 1.4.1997. Thus, such disengagement of Workman does not amount to termination. Moreover, the Workman failed to prove his claim that he was terminated in contravention of provision of Sec.25F of the I.D. Act, 1947 as he failed to establish his plea by any oral or documentary evidence that he had worked for 240 days continuously in a twelve months of calendar year just preceding from date of termination i.e., 31.3.1997.
- 32. Further, perusal of the order dated 25.3.1997 goes to reveal that the Chief Branch Manager, State Bank of India has issued the letter to Zonal Office with direction to all its branches to this effect that they have been advised by the DGM, Zonal Office, Hyderabad that as both the panel of temporary employees of 1989 and daily wagers/casual labour of 1992 will lapse on 31.3.1997 it has been decided by central office not to make any temporary appointments in messengerial cadre from 1.4.1997, therefore it was directed to issue suitable instructions not to make temporary appointments from 1.4.1997. There is no mention in this order that the Workman herein has been terminated from service by this order.
- 33. Further, the circular dated 27.3.1997 was issued by DGM, SBI to all branches in commercial network in respect of the non-appointment of temporary employees in subordinate cadre and it has directed not to make any temporary employment in the subordinate cadre with effect from 1.4.97 and further, it has directed to ensure that no temporary/casual/daily basis appointment of the petty cash. Further, it is directed to all Branch Managers that any deviation in this regard will be viewed seriously. Thus, these circulars do not reflect that the Workman has been terminated from service by this order.
- 34. Similarly, office order dated 31.3.1997 is simply a direction to all branches of the Respondent bank by DGM that no further daily labour should be engaged or employed. Therefore, the plea of the Workman that he has been terminated by the aforesaid order dated 25.3.1997, 27.3.1997 and 31.3.1997 from the service by the Respondent is not acceptable. The evidence adduced by the Workman clearly goes to reveal that he had worked as a daily wager for which he has been paid wages according to number of working days. As there was an order for prohibition for engaging temporary workmen, in the bank, therefore, Workman could not be engaged by the Respondent for work from 1.4.1997 and there after. It is settled law that the daily wagers are engaged by the employer depending upon the availability of work and as the work was not available the Workman was not engaged further by the Respondent management. Therefore, the Workman on the ground of number of days he had worked in the Respondent bank cannot claim any right to reinstate him into the employment. As the Workman failed to prove the mandatory condition of 240 days of continuous service as required under Sec.25F of I.D. Act, 1947. Therefore, the disengagement of Workman from work can not be termed in contravention of provision contained under Sec.25F and 25 B of the I.D. Act, 1947.

Thus, this point is answered against the Workman and in favour of Respondent.

Point No.III:- In this context, the Workman has contended that the management failed to implement the selected panels during its valid tenure. The management adopted the back door methods contrary to the settlements and filled up the vacancies. The same is evident from the proceedings dated 18.11.1993 a copy of the same is filed in the material papers and the same may be read as part of the claim statement. Further, it is submitted that management

has to adhere the procedure issued by the Central Government, the instructions dated 16.8.1990 in the year 1995, but same was not followed in the year 1997 despite there being vacancies. The management has followed the procedure of calling candidates through employment exchange instead of giving chance to the empanelled candidates like the Workman herein. The management sent call letters to the similarly situated candidates like the Workman in the month of June 1997 subsequent to issuance of impugned termination orders. After knowing the fact that they are litigating the issue by way of dispute, the management has refused to engage those candidates, the copies of call letters issued are filed herein along with claim petition. The Workman herein reiterates that the panels are meant for absorption but not for termination. In view of the same a duty is cast upon the Respondent management to engage the empanelled candidates like the Workman herein even in temporary vacancies till they are absorbed permanently in regular vacancies.

- 36. On the other hand, Respondent has contended that the Federation approached Regional Labour Commissioner (Central) for implementation of bipartite settlement in respect of the absorption of temporary employees. The Regional Labour Commissioner (Central) conducted conciliation proceedings and agreement was arrived at between the Federation and the Management bank. It is submitted that it was agreed between the Federation and the Management that both the panels of temporary employees and daily wagers /casual labour would be kept alive upto March, 1997 and the vacancies as agreed to under the afore set out settlements will be filled from both the lists concurrently. A copy of the conciliation proceedings dated 9.6.1995 signed by the parties to the dispute is filed as a material paper. Further, it is submitted that the settlement was arrived at and an agreement was signed between the Federation and the Management bank on 30.7.1996 under Section 2(p) read with Section 18(1) of the Industrial Disputes (Central) Rules 1957 which is binding on the parties. A copy of this agreement which hereinafter may be referred to as 5th settlement for brevity, is also filed as a material paper. The 5th settlement dated 30.7.1996 whereunder the earlier four settlements dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 were also referred, it was agreed to, by the Federation and the Management bank that both the panels of temporary employees and daily wagers/casual employees will be kept alive upto March, 1997 for filling the vacancies existing/arrived at as on 31.12.1994 as per the norms agreed to between the bank and Federation and that thereafter the said panels would lapse. It was also agreed that within the framework of the above settlements the modalities about drawing names from either the panel of temporary employees or the panel of daily wagers and casual labour would be decided administratively on circle to circle basis depending upon the local requirements in consultation with the Federation's affiliate by the Circle management. It was further agreed that all messenger real vacancies/positions in the subordinate cadre including part-time attendants specifically provided as leave reserve will be filled by the end of 31.3.1997. Further, Respondent contended that on 27.2.1997 a memorandum of understanding was also signed between the Federation's affiliate and the bank management regarding the fact that the exercise of identifying the messengerial vacancies as on 31.12.1994 has since been completed by central office and thereby 403 messengerial vacancies were sanctioned to the circle of the Management bank and it was agreed that these vacancies may be filled from 1989 panel of temporary employees after effecting conversion from full time non-messengerial staff in the usual manner and the agreement was reached upon. Further, it was agreed between the Federations affiliate and the management bank that in terms of the settlement dated 30.7.1996 both the panels of temporary employees and daily wagers /casual employees would lapse on 31.3.1997.
- 37. The Workman has contended that the empanelled list prepared by the Respondent management for appointment of temporary and daily wage Workers to the permanent post cannot lapse unless until it is exhausted by appointing all the empanelled persons and it should continue even after 31.3.1997, i.e., the date fixed for the lapse of panel. It is undisputed that the date of lapse of empanelled list of Workmen has been fixed to 31.3.1997 as mentioned in the settlement dated 30.7.1996, and agreed between the parties. It is settled law that and once the life of panel list lapses on the date as agreed between the parties it cannot be extended beyond that date. In the instant case the panel list of the workmen was valid upto 31.3.1997 in view of the terms and conditions enumerated in the 5th Settlement entered into between the parties. As the lapse of panel i.e., 31.3.1997 has been agreed by State Bank of India and State Bank of India Staff Federation through 5th Settlement, the Workman is not competent to challenge the same.

In this context I would like to take reference of the decision of the apex court in the case of Syndicate Bank and Ors vs. Shankar Paul and Ors, AIR 1997 SC 3091, therein the Hon'ble Apex Court have held:-

"Till 1982, the branches of the appellant Bank in Calcutta region were recruiting persons locally to work as temporary attenders in leave vacancies. In view of the revised procedure prescribed by the Government of India in respect of such temporary appointments, the Calcutta regional office of the appellant Bank issued a circular to all of its branches on 14.8.1982, instructing all the branches under it to discontinue the old practice from 1.6.1982 and appoint only empanelled candidates. The regional office was to prepare a panel of eligible candidates, after calling names from the local/district employment exchange, and split it up branch-wise. Following that new procedure yearly panels were prepared thereafter. Names of the Respondents were for the first time included in the panel prepared for the period 7.2.1987 to 6.2.1988. By its letter dated 7.2.1987 the Bank had informed the Respondents that the panel was valid for one year only and that inclusion of their names in the panel was not to confer on them any right to seek permanent appointment in the service of the bank. Considering the object with which the panel was prepared and the

fact that it was an yearly panel expiring on 6.2.1988, we are of the opinion that the Respondents did not get any right, because of inclusion of their names in the said panel, for permanent absorption in the service of the Bank. Whatever conditional right they had came to an end with the expiry of the panel. The claim of the Respondents, as contained in the writ petition was thus misconceived and therefore the learned single Judge and the Division Bench, when it first decided the appeal, were right in dismissing the writ petition and the appeal respectively."

Thus, in view of the above law laid down by the Hon'ble Apex Court and in view of the terms and conditions of the 5th Settlement the contention of the Workman that empanelled list should continue even after 31.3.1997 till the last Workman in the panel is absorbed is not tenable. The contention of the Workman is baseless in view of recital in the settlement. Therefore, in view of the fore gone discussion and finding given at Point No. I regarding binding nature of Settlements and terms and conditions enumerated therein, in view of the provision contained u/s.18(1) of the I.D. Act, 1947, I am of the considered view that life of panels lapsed on 31.3.1997 in view of terms of settlement dated 30.7.1996 and plea of Workman that the panel shall continue even after 31.3.1997 till last man absorbed has no legal force and same is untenable.

- 38. Undisputedly, settlement agreement dated 30.7.1996 was executed between the State Bank of India and State Bank of India Staff Federation and in that settlement it was agreed that both the panels of temporary employees and daily wagers/ casual employees will be used for filling vacancies existing as on 31.12.1994 as per the norms agreed between the bank and the Federation. These empanelled workmen were to be given a chance for permanent appointment in the bank against vacancies arising up to December 1994 whereas the daily wagers/ casual employees were to be considered against the vacancies arise from January 1995 to December 1996, whereby the said panel would lapse. It was agreed that the vacancies falls upto 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus, the claim of the Workman to the post of permanent non-messenger in the Respondent management was subject to the availability of the sanctioned post and vacancies arising upto 31.3.1997. The workmen given chance to the permanent post were seniors in number of working days in panel list and Workman herein was junior to those workmen. Therefore, Workman could not be given absorption to permanent post being junior to other workmen in the panel list.
- 39. In this context the Workman witness WW1 was cross examined by the Respondent counsel and in the cross examination the witness WW1 states:-

"I applied in response to an advertisement issued by the bank as per settlement entered between the bank and the union.

Further, witness states, the panels were prepared basing on the number of days of service put in by the temporary employees. Some of the employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel.

Further witness states, I am not having any documents to show that any person who had worked for less number of days than me was given appointment in the bank."

Thus, from the above statement of the Workman witness WW1 it is clear that the panel was prepared in terms of various settlements entered into between Staff Federation of State Bank of India and State Bank of India and it was prepared on the basis of number of days of work put in by the temporary employees. Further, the Workman himself admitted that some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel and he is not having any document to show that any person who worked for less number of days than the Workman was given appointment in the bank. Therefore, the allegation of the Workman that the regular appointment has been made by the bank from the panel list in breach of the terms of the settlement and violation of seniority of panel list is not proved by this evidence of WW1. Thus, there is no evidence on record that bank has given the appointment to the temporary employees as well as daily wagers from the panel list 1989 and 1992 in breach of seniority of the temporary employees in the list. There is no evidence of jumbling in the panel list to make appointment of any permanent Workman in breach of the seniority. Therefore, I am constrained to hold that the Respondent Management has appointed the workmen from panel list in order of seniority and there is no jumbling of workmen in the panel list before it got lapsed on 31.3.1997.

- 40. However, Workman has taken the plea that the panels of Workmen for absorption in the employment of the Respondent banks (panels of temporary employees and daily wagers) has been lapsed on 31.3.1997 in contravention of terms of settlement as the object of preparing the entire empanelment of temporary and daily wagers was to provide them permanent employment and till the both the panel lists exhausted the panel list cannot be lapsed on 31.3.1997 and the date of lapsing of the panel on 31.3.1997 has been fixed by the Respondent arbitrarily without any authority.
- 41. In this context, the perusal of Settlement dated 30.7.1996 reveals that the 5th Settlement dated 30.7.1996 was entered under Section 2(p) and 18(1) of I.D. Act, 1947 read with Rule 58 of Industrial Dispute (Central) Rules 1957. This settlement has been entered into by the competent parties and in this settlement parties thereto agreed that both the panels of temporary employees and daily wagers/casual employees will lapse on 31.3.1997. Thus the date of lapse of panel was fixed by both the parties with consensus under the settlement dated 30.7.1996 and same is

binding upon the Workman under the provision of Section 18(1) of I.D. Act, 1947. Moreover, this issue of binding force of the settlement dated 17.11.1987, 16.7.1988, 27.10.1988 and 9.1.1991 has already been discussed, decided at finding in Point No.I of this award. However, the legality and validity of the aforementioned settlement has not been challenged by the Workman before any competent forum. Thus, claim of Workman that the date of lapse of panel i.e., 31.3.1997 has been fixed arbitrarily by the Respondent bank is untenable. As regard the claim of Workman for his absorption to the permanent post it is settled law that the Workman can not claim his regularization to permanent post merely on the basis of number of working days.

- 42. In this context the reference of the decision of Hon'ble Supreme Court in the case of **Oil and Natural Gas Corporation vs Krishan Gopal 2020(3)** SCALE 272, date of decision 7.2.2020 is relevant therein Hon'ble Supreme Court have has laid down principle regarding regularization of the Workman on permanent posts. Hon'ble Supreme Court have laid down the prepositions of regularization of the workmen to permanent post is as under:-
- "(i) Wide as they are, the powers of the Labour Court and the Industrial Court cannot extend to a direction to order regularisation, where such a direction would in the context of public employment offend the provisions contained in Article 14 of the Constitution;
- (ii) The statutory power of the Labour Court or Industrial Court to grant relief to workmen including the status of permanency continues to exist in circumstances where the employer has indulged in an unfair labour practice by not filling up permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performing the same work as regular workmen on lower wages;
- (iii) The power to create permanent or sanctioned posts lies outside the judicial domain and where no posts are available, a direction to grant regularisation would be impermissible merely on the basis of the number of years of service;
- (iv) Where an employer has regularised similarly situated workmen either in a scheme or otherwise, it would be open to workmen who have been deprived of the same benefit at par with the workmen who have been regularised to make a complaint before the Labour or Industrial Court, since the deprivation of the benefit would amount to a violation of Article 14; and
- (v) In order to constitute an unfair labour practice under <u>Section 2(ra)</u> read with Item 10 of the <u>Vth Schedule of the ID Act</u>, the employer should be engaging workmen as badlis, temporaries or casuals, and continuing them for years, with the object of depriving them of the benefits payable to permanent workmen.

Thus, in view of the principles laid down by the Hon'ble Supreme Court as discussed above, in the instant matter the Workman utterly failed to prove his claim by adducing any documentary or oral evidence that the employer has indulged in unfair labour practice by not filling the permanent posts even though such posts are available and by continuing to employ workmen as temporary or daily wage employees despite their performance was the same work, as regular workmen on lower wages.

- 43. Respondent has contended that all the vacancies exist and arise upto 31.3.19967 has been filled up from the panel list in order of seniority and no vacancy exists or arises as on 31.3.1997 remained unfilled. Further, it is contended that as per terms of settlement the life of panel lists has been lapsed on 31.3.1997, hence, there is no occasion to extend the life of panel lists beyond 31.3.1997. However, the workman failed to prove contrary by any evidence to the aforesaid contention of the Respondent that the vacancies were existing as on 31.3.1997 and the workman was not given absorption to the permanent post in order of his seniority. It is settled law that the power to create permanent or sanctioned post lies outside the judicial domain and where no posts are available, a direction to grant regularization would be impermissible merely on the basis of the number of years of service. Therefore, the claim of the workman on this ground also not acceptable.
- 44. Further, as per the of settlement, panel was prepared for absorption of the workmen on the permanent posts has already been lapsed on 31.3.1997 and the vacancies existing and arising upto 31.12.1994 and upto 31.3.1997 as settlement dated 30.7.1996 has been filled up from the panel by appointing the workmen as per seniority in the panel list. Workman witness WW1 in his cross examination has himself admitted this fact that, some of the temporary employees whose names were included in the panel were given regular appointment in the bank in order of their seniority in the panel. The Workman failed to show that there was any breach of terms of settlement has been committed by the Respondent in appointment to permanent post from aforesaid panel list.
- 45. As discussed in preceding paragraph of this Award, the life of the panel has not been extended beyond 31.3.1997, by any further settlement hence, the panel list in which name of the Workman was included got expired on 31.3.1997. It is not the case of the Workman that Respondent has regularized similarly situated workmen either in the scheme or otherwise and the Workman has been deprived of same benefit on par with those workmen or the vacancies remained unfilled on the date of lapse of panels i.e., 31.3.1997, Industrial Tribunal has no jurisdiction to extend the date of lapse of panel i.e., 31.3.1997. This Tribunal can not order for regularization of workmen to the permanent post in contravention of the provision of Article 14 of the Constitution of India.

In the case of Mahboob Deepak vs. Nagar Panchayat Gajraula & Anr, Civil Appeal No.5875/2007 date of judgement 13.12.2007, Hon'ble Supreme Court have held:-

- "8. Respondent is a Local Authority. The terms and conditions of employment of the employees are governed by a statute and statutory rules. No appointment can be made by a Local Authority without following the provisions of the recruitment rules. Any appointment made in violation of the said rules as also the constitutional scheme of equality as contained in <u>Articles 14</u> and <u>16</u> of the Constitution of India would be a nullity.
- 9. Due to some exigency of work, although recruitment on daily wages or on an ad hoc basis was permissible, but by reason thereof an employee cannot claim any right to be permanently absorbed in service or made permanent in absence of any statute or statutory rules. Merely because an employee has completed 240 days of work in a year preceding the date of retrenchment, the same would not mean that his services were liable to be regularized."

Therefore, in view of the law laid down by the Hon'ble Apex Court, the claim of the Workman for absorption merely on the basis of number of day of work in the Respondent bank Branch is not acceptable. As regard plea of the Workman that the Workman should have been given employment even after 31.3.1997 as temporary Workman, it is the discretion of Respondent to engage the Workman depending upon availability of work and this Tribunal can not direct the Respondent to engage the Workman in the absent of such rule/scheme.

46. In view of principle laid down by Hon'ble Apex Court as discussed above, in the instant matter Workman utterly failed to establish the fact of rendering continuous service for a period of 240 days of service within a period of 12 calendar months commencing and coming backward from relevant date i.e., the date of retrenchment, if has he would be denied to be in continuous service for a period of one year. Therefore, the provision contained under Sec.25F of retrenchment is not applicable to Workman.

Counsel for Workman has relied upon number of decisions of Hon'ble High Court and Hon'ble Supreme Court and few of them are discussed herein:-

In the case of F.C.I., vs. Kamdhenu Cattle Feed Industries 1993 (1) SCC 71, therein Hon'ble Supreme Court have held:-

"7. In contractual sphere as in all other State actions, the State and all its instrumentalities have to conform to Article 14 of the Constitution of which non-arbitrariness is a significant facet. There is no unfettered discretion in public law: A public authority possesses powers only to use them for public good. This impose the duty to act fairly and to adopt a procedure which is 'fairplay in action'. Due observance of this obligation as a part of good administration raises a reasonable or legitimate expectation in every citizen to be treated fairly in his interaction with the State and its instrumentalities, with this element forming a necessary component of the decision making process in all State actions. To satisfy this requirement of non- arbitrariness in a State action, it is, therefore, necessary to consider and give due weight to the reasonable or legitimate expectations of the persons likely lo be affected by the decision or else that unfairness in the exercise of the power may amount to an abuse or excess of power apart from affecting the bona fides of the decision in a given case. The decision so made would be exposed to challenge on the ground of arbitrariness. Rule of law does not completely eliminate discretion in the exercise of power, as it is unrealistic, but providers for control of its exercise by judicial review."

In the case of State Bank of India, R.O., Vijayawada vs. Industrial Tribunal, Hyderabad WP No.193/1997, therein Hon'ble High Court have held,

"Sri Krovvidi Narasimham, the learned counsel for the 2nd respondent contends, supporting the award that it was a permanent vacancy and even though the 2nd respondent was appointed on temporary basis, his services were not liable to be terminated and he was to be regularised into service on permanent basis. Shastry award warrants that no temporary appointment can be made to a permanent post. But the matter is now covered by two division bench judgements dated 28.11.1986 in W.A. No.791 of 1986 and 25.8.1987 in W.A. No.270 of 1982. The ratio decided in the two judgements is to the effect that there cannot be any mandate to appoint employees on permanent basis when the requirement was for appointment on temporary basis. But it is held in the said judgements that when a temporary appointee is ousted from service and not for misconduct and, if again temporary appointment is to be made, then, the case of such temporary appointee who was ousted, has got to be considered in accordance with Sec. 25-H of the Act."

In the case of State of Haryana and others vs. Piara Singh and others. 1992 (4) SCC 118, therein Hon'ble Supreme Court have held:-

"49. If for any reason an adhoc or temporary employee is continued for a fairly long spell, the authorities must consider his case for regularization provided he is eligible and qualified according to the rules and his service record is satisfactory and his appointment does not run counter to the reservation policy of the state."

In the above cited judgements by the Workman the facts of the case are different hence do not apply to instant case of Workman.

On the other hand, in support of his contention Respondent has examined witness MW1 and MW1 in chief examination states that, Settlements i.e., on 17.11.1987, 16.7.1988, 27.10.1988, 9.1.1991 were entered into between the SBI and SBI Staff Federation for filling up of the vacancies that arise up to 1994 for those temporary employees who has worked on scale wages. Further, MW1 states that two different panels for messengers and non-messengers as per the eligibility criteria prescribed by the bank. There are four modules in Andhra Pradesh and they are Hyderabad, Tirupathi, Vijayawada and Visakhapatnam. MW1 states that the temporary employees so empanelled were given permanent absorption depending upon the vacancies so arise strictly in terms of the settlement. MW1 states that on 9.6.1995 conciliation proceeding was held before the RLC(C), Hyderabad and in said proceedings it was decided that the panels will be kept live up to 31.3.1997 and vacancies will be filled from both the lists concurrently. A copy of the said minutes of proceedings is Ex.M5. Further, MW1 states that on 30.7.1996 another settlement was entered between the SBI and All India SBI Staff Federation providing for filling up of the vacancies arising up to December 1994 in respect of subordinate cadre and daily wage /casual wage employees out of panel so prepared were to be considered against vacancies arising from January 1995 to December 1996, thereafter the said panels lapse. MW1 states that it was also agreed that all the non-messenger positions in subordinate cadre including part time attendants specially provided as leave reserve will be filled before 31.3.1997 and as regards to nonmessengerial positions it is agreed that all such posts sanctioned and fallen vacant up to 31.3.1997 shall be filled before the empanelled list is allowed to lapse. Thus in both the cases empanelled list were lapsed on 1.4.1997. Ex.M6 is the copy of the settlement dated 30.7.1996. Further, witness states that on 27.2.1997 a memorandum of understanding was reached between the SBI and SBI Staff Federation providing that both the panels above mentioned will lapse on 31.3.1997. Ex.M7 is the copy of the memorandum of understanding and Ex.M8 is the copy of the statements giving the particulars of 1989 non-messenger panel, Ex.M9 is the copy of the statement of 1989 nonmessenger panel, Ex.M10 is the copy of statement of 1992 panel. Further, witness states that petitioner was included in the 1989 panel. As the existing vacancies at that time were exhausted and his turn did not come he could not be given permanent employment in the bank as per the agreements. All the appointments were made strictly in accordance with the settlements reached from time to time between SBI and SBI staff federation and as per seniority, number of days of temporary service put in by them in the bank in the given period. Further, MW1 states petitioner was not sponsored by any employment exchange he did not undergo the regular process of selection required for appointment as a regular non-messenger the petitioner has not worked for 240 days in any year in his entire temporary service in the bank. The petitioner and other temporary employees were terminated from service by the bank. Further, MW1 states that the vacancies were filled up on regular basis with the temporary employees from the panels and these panels were expired in terms of the settlements so reached and there were no vacancies to absorb such employees. Thus, witness MW1 has proved the documents Ex.M1 to Ex.M12 and also contentions made in the counter. However, MW1 was cross examined by the Petitioner Counsel. But nothing has been elicited in his cross examination so as to discredit the testimony of the witness MW1 as regards the date of lapse of both the panels on 31.3.1997 and reasons assigned for non-absorption of the Petitioner from the panel list to the permanent post. Moreover the witness MW1 was re-examined by the Respondent and the witness MW1 states that panels were expired in terms of the settlement send absorptions to the extent of the available vacancies were made. There was no termination of any temporary messenger as such but their services were not utilized after the cut off date as the available vacancies were already filled up and most of these Petitioners were not in the service of the bank as on the date of the expiry date of the panels. Therefore, in view of the aforesaid testimony of the MW1 in re-examination in the absence of cross examination remained uncontraverted, the claim of the Workman that he was entitled for absorption in permanent post in the branch of Respondent Management on the basis of panel list is found not established.

This point is answered against the Workman.

48. Point No.IV:- In view of the discussion and finding given at Point Nos. I, II and III, the Workman is not entitled for any relief and claim statement of Workman sans merit and liable to be dismissed.

This Point is answered accordingly.

ORDER

In view of the fore gone discussion, it is held that the action of the Respondent bank in terminating the services of Sri B. Ramesh, Temporary/Non-Messenger, SBI by way of oral orders w.e.f. 31.3.1997 is justified. Hence, the Petitioner is not entitled for any relief as prayed for. The claim statement filed by Workman sans merit, hence, dismissed. Reference is answered accordingly.

Award is passed accordingly. Transmit.

Dictated to Smt. P. Phani Gowri, Personal Assistant, transcribed by her, corrected and signed by me on this the 15^{th} day of April, 2025.

IRFAN QAMAR, Presiding Officer

Appendix of evidence

Witnesses examined for the Witnesses examined for the

Petitioner Respondent

WW1: Sri B. Ramesh MW1: Sri Aluru Rama Rao

Documents marked for the Petitioner

Ex.W1: Photocopy of News paper advertisement

Ex.W2: Photocopy of interview call letter

Ex.W3: Photocopy of Service certificate

Ex.W4: Photocopy of service certificate

Ex.W5: Photocopy of service certificate

Ex.W6: Photocopy of Service certificate

Ex.W7: Photocopy of Service certificate

Ex.W8: Photocopy of Service certificate

Ex.W9: Photocopy of Service certificate

Ex.W10: Photocopy of Service certificate

Ex.W11: Photocopy of Service certificate

Ex.W12: Photocopy of notification of Employment Exchange

Ex.W13: Photocopy of circular dt. 14.7.1999.

Documents marked for the Respondent

Ex.M1: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.17.11.87

Ex.M2: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation dt.16.7.88

Ex.M3: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.27.10.1988

Ex.M4: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.9.1.1991

Ex.M5: Photocopy of conciliation proceedings before the Regional Labour Commissioner(C) dt.9.6.1995

Ex.M6: Photocopy of settlement between Respondent and All India State Bank of India Staff Federation

dt.30.7.1996

Ex.M7: Photocopy of Memorandum of understanding dt. 27.1.1997

Ex.M8: Photocopy of statements giving the particulars of 1989 messenger panel.

Ex.M9: Photocopy of statement of 1989 Non-messenger panel

Ex.M10: Photocopy of statement of 1992 panel

Ex.M11: Photocopy of order of Hon'ble High Court in WA No.86/98 dt. 1.5.98

Ex.M12: Photocopy of order in SLP No.11886-11888 of 1998 dated 10.8.98

नई दिल्ली. 5 मई. 2025

का.आ. 771.—औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 17 के अनुसरण में केन्द्रीय सरकार मेसर्स मां कंस्ट्रक्शन के प्रबंधतत्र, संबद्ध नियोजकों और उनके कर्मकारों के बीच अनुबंध में निर्दिष्ट औद्योगिक विवाद में केन्द्रीय सरकार औद्योगिक अधिकरण / श्रम न्यायालय आसनसोल के पंचाट (25/2023) प्रकािंगत करती है।

[सं. एल - 12025/01/2025- आई आर (बी-I)-59]

सलोनी. उप निदेशक

New Delhi, the 5th May, 2025

S.O. 771.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the Award (Ref. 25/2023) of the *Cent.Govt.Indus.Tribunal-cum-Labour Court Asansol* as shown in the Annexure, in the industrial dispute between the management of M/s. Maa Construction their workmen.

[No. L-12025/01/2025- IR(B-I)-59]

SALONI, Dy. Director

ANNEXURE

BEFORE THE CENTRAL GOVT. INDUSTRIAL TRIBUNAL -CUM- LABOUR COURT, ASANSOL.

PRESENT: Shri Ananda Kumar Mukherjee,

Presiding Officer,

C.G.I.T-cum-L.C., Asansol.

REFERENCE CASE NO. 25 OF 2023

PARTIES: Umesh Thakur.

Vs.

Management of M/s. Maa Construction.

REPRESENTATIVES:

For the Workman: Mr. Anirban Mukherjee, Advocate.

For the Management : Mr. Biswajit Bandyopadhyay, Advocate.

INDUSTRY: Construction

STATE: West Bengal.

Dated: 05.06.2024.

AWARD

In exercise of powers conferred under clause (d) of sub-section (1) and sub-section (2A) of Section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Ministry of Labour, Government of India through the Office of the Deputy Chief Labour Commissioner (Central), Asansol, vide its Order No. 1(3)/2023/E dated 23.03.2023 has been pleased to refer the following dispute between the employer, that is the Management of M/s. Maa Construction and their workman for adjudication by this Tribunal.

SCHEDULE

- "Whether the action of the M/s. Maa Construction (Contractor) in terminating the service of Shri Umesh Thakur, Contract Labour w.e.f. 01/09/2022 is legal and justified? If not, to what relief Shri Umesh Thakur is entitled there to?"
- 1. On receiving Order **No. 1(3)/2023/E** dated 23.03.2023 from the Office of the Deputy Chief Labour Commissioner (Central), Asansol, Ministry of Labour, Government of India, for adjudication of the dispute **Reference case No. 23 of 2023** was registered on 15.05.2023 and an order was passed for issuing notice to the parties through registered post, directing them to appear and submit their written statements along with relevant documents in support of their claims and a list of witnesses.
- 2. The case is fixed up today for appearance of Umesh Thakur and filing written statement by the dismissed workman. On repeated call at 12.43 p.m. none appeared for M/s. Maa Construction. No step is taken on behalf of Umesh Thakur. On a perusal of the record, it appears that M/s. Maa Construction filed their written statement on 27.09.2023.
- 3. Umesh Thakur, petitioner had appeared in person on 25.08.2023, 27.09.2023, 03.11.2023 and was represented by Mr. Anirban Mukherjee on 05.12.2023. On 29.01.2024 none appeared for the workman and no step

was taken. Umesh Thakur was directed to show cause on 12.04.2024 as to why Industrial Dispute shall not be dismissed for not filing written statement and for his non-appearance. Earlier order has not been complied and no step has been taken by the dismissed employee. The case was fixed on 24.05.2024 but no step was taken by him.

4. The workman is not found diligent in proceeding and has not filed his written statement after opportunities provided to him. Under such circumstances, I am of the considered view that the Industrial Dispute raised by the workman has failed due to his default and non-compliance. Let a No Dispute Award be drawn up.

Hence,

ORDERED

that a No Dispute Award be drawn up in respect of the above Reference case. Let copies of the Award in duplicate be sent to the Ministry of Labour and Employment, Government of India, New Delhi for information and Notification.

ANANDA KUMAR MUKHERJEE, Presiding Officer